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ANNUAL REPORTS

OF THE

CITY OF MANCHESTER.

1849.

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1849.

THE

THIRD ANNUAL REPORT

OF THE

COMMITTEE ON FINANCE

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF MANCHESTER,

TOGETHER WITH THE

TREASURER'S ACCOUNT,

FOR THE

Financial Year Ending January 31, 1849.

MANCHESTER:
CHASE & GAGE, PRINTERS,:::::MESSENGER PRESS.
1849.

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1849

Resolution authorizing the Printing of Certain Reports.

CITY OF MANCHESTER,

In the year one thousand eight hundred and forty-nine.

RESOLVED, by the Mayor, Aldermen and Common Council of the City of Manchester, in City Council assembled, as follows:

THAT the Financial Committee be instructed to procure the Printing of 1000 copies of the Third Annual Report of the Committee on Finance, and such other Reports as may be incorporated with it.

In Common Council, February 13, 1849,
Passed, D. HILL, C. C. C.

In Board of Aldermen, February 20, 1849,
Passed, J. S. T. CUSHING, C. C.

ACCOUNT

OF

JACOB G. CILLEY, CITY TREASURER,

FROM

JANUARY 31, 1848, TO FEBRUARY 1, 1849.

Dr. J. G. Cilley, Treasurer, in Account

1849.			
Feb. 1.	To Cash on hand, Feb. 1, 1848,		$226 49
	" "	Money borrowed,	12,986 66
	" "	D. L. Stevens, Collector for 1847,	4,180 88
	" "	Rent of City Hall,	772 25
	" "	" " " " Stores,	1,442 25
	" "	Robert Means, Collector for 1848,	24,309 07
	" "	G. H. Kimball, " " 1846,	1,463 09
	" "	Entering Common Sewers,	370 45
	" "	County of Hillsborough,	2,052 27
	" "	State Treasurer,	554 95
	" "	Railroad tax,	941 96
	" "	Sale of Engine Houses,	138 50
	" "	Town of Amherst,	19 07
	" "	" " Campton,	15 35
	" "	Concord R. R. (Cot bed)	7 00
	" "	Rent of Engine House,	27 00
	" "	Rob't Means, City Marshall,	50 00
	" "	Town of Conway,	12 50
	" "	Revenue Money,	241 85
	" "	Sands, Lents & Co's License,	60 00
	" "	Dodge & Sear's "	30 00
	" "	Raymond & Co's "	30 00
	" "	How & Co's "	30 00
	" "	Abatement of tax (returned N. J. Campton)	2 10
	" "	Literary Fund,	229 50
	" "	William Furber, for Coffin,	10 00
	" "	Damage by Fire, City Hall,	31 50
	" "	County of Hillsborough, case of S. H. Furber	188 62
	" "	R. Means " " "	100 00
	" "	Violation License Law,	60 00
	" "	Moses Hill, School money,	90 60
	" "	Amount City stock last year,	48,500 00
	" "	Outstanding bills with all of draft No. 12,	2,771 60
			$101,945 51

With the City of Manchester. Cr.

1849.		
Feb. 1.	By Schools in Dis't No. 1	$142 05
	" " " " " 2	6,096 11
	" " " " " 3	155 85
	" " " " " 4	159 85
	" " " " " 5	147 88
	" " " " " 6	47 80
	" " " " " 7	124 92
	" " " " " 8	56 00
	" " " " " 9	53 50
	" School House, Dis't No. 6	1 00
	" Highways and Bridges, Dis't No. 1	291 00
	" " " " " " 2	3,426 64
	" " " " " " 3	279 52
	" " " " " " 4	252 00
	" " " " " " 5	334 05
	" " " " " " 6	197 97
	" " " " " " 7	446 88
	" " " " " " 8	222 40
	" " " " " " 9	299 16
	" Printing & Stationery,	305 11
	" Incidental Expenses,	1,727 47
	" Fire Department,	2,137 65
	" Interest paid,	5,038 97
	" City Hall Expenses,	620 76
	" " Police,	1,887 90
	" " Farm,	1,097 08
	" " Officers,	3,401 17
	" County Paupers,	1,521 83
	" Paupers off Farm,	668 39
	" City Debt,	8,497 66
	" Common Sewers,	831 76
	" Militia,	539 88
	" New Highways,	582 43
	" Granite Bridge,	296 46
	" Engine & Ward Rooms,	2,287 88
	" Public Commons,	500 00
	" Teacher's Institute Co. of Hillsboro'	75 00
	" Highways & Bridges,	169 44
	" School House, Dis't No. 2,	5,478 45
	" Town Officers,	13 00
	" City Stock on hand Feb. 1, 1849,	47,000 00
	" Paying outstanding bills,	29 23
	" Cash in the Treasury,	4,503 41
		$101,945 51

Manchester, Feb. 1, 1849,

J. G. Cilley, City Treasurer.

City of Manchester, Feb. 20th, 1849.

The undersigned being Committee on Finance, in pursuance of the 14th Section of Ordinance No. 2, hereby certify, that we have examined and audited the account of J. G. Cilley, Treasurer of the City of Manchester, and find it correctly cast, and supported by satisfactory vouchers.

We also find that there has been received into the Treasury, at sundry times, within the year ending January 31, 1849, including the amount on hand February 1, 1848, and exclusive of the City Stock unsold, February 1, 1849, Fifty-two thousand one hundred and seventy-three dollars and ninety-one cents; and that there has been paid out of the Treasury during the same period, the sum of forty-seven thousand six hundred and seventy dollars and fifty cents, leaving a balance of cash in the Treasury of four thousand five hundred and three dollars and forty-one cents, and of outstanding taxes, fourteen thousand four hundred and sixty-one dollars and forty-eight cents.

C. F. WARREN,
J. F. JAMES,
CHARLES WELLS,
Wm. HARTSHORN,
} Joint Standing Committee on Finance.

In Common Council, February 20, 1849.

Read and accepted. Sent up for concurrence,

DAVID HILL, C. C. C.

In Board of Aldermen, February 20, 1849.

Read and accepted in concurrence,

J. S. T. CUSHING, City Clerk.

FINANCE COMMITTEE'S REPORT.

TO THE CITY COUNCIL:

In compliance with the provisions of Section 13, of Ordinance No. 2, the Joint Committee on Finance, respectfully submit to the City Council, the third Annual Report of the Receipts and Expenditures of the City of Manchester, for the Financial Year, commencing February 1, 1848, and ending January 31, 1849, with the details under their separate heads.

Annexed, are also schedules of all the property of the City—a statement of the City Debt, and the debts due the City.

RECEIPTS.

The Total amount of money received into the Treasury, from January 31, 1848, to February 1, 1849, from all sources, as per account of the Treasurer, was - - - - - - - - - $51.947.42

	Of this sum there was received		
From	G. H. Kimball, for taxes, 1846,	$1.463.09	
"	D. L. Stevens, 1847,	4.180.88	
"	Robert Means, 1848,	24.309.07	
"	County of Hillsboro', for support of paupers,	2.052.27	
"	Other towns, " "	46.92	
"	State Treasurer, Literary Fund,	229.50	
"	" " Surplus Revenue,	241.85	
"	" " Rail Road Tax, 1847,	554.95	
"	" " " " " 1848,	941.96	
"	Rent of City Hall and Stores,	2.214.50	
"	" Engine House,	27.00	
"	Drains entering Common Sewers,	370.45	
"	Exhibitions of Circus, &c.,	210.00	
"	County expenses in case of Sarah Furber,	188.62	
"	R. Means, " " "	100.00	
"	Wm. Furber, " " "	10.00	
"	N. J. Champlin, for his tax abated 1846,	2.10	
"	G. F. Judkins, sale of engine houses,	138.50	
"	Insurance Co's, damage on city hall,	31.50	
"	R. Means, received for violation of police law,	50.00	
"	Concord R. Road for cot from farm,	7.00	
"	Moses Hill, Treasurer of school committee, money belonging to school dist's, see last year's report,	90.60	
"	Loans on promisory notes,	12.986.66	
"	" City Stock,	1.500.00	51.947.42
	The bal. in the Treasury Feb. 1, 1848, was	226.49	
	Am't of City Stock unsold " 1, 1849, was	47.000.00	47.226.49
			$99.173.91

NOTE.—The whole amount of taxes assessed 1848, was $39.712.53.

Expenditures.

The total amount of Expenditures, for which bills have been approved and ordered to be paid, including payments of the city debt, from January 31, 1848, to February 1, 1849, was $50.399.87

These Expenditures were chargeable to the following Appropriations or Accounts, viz:

To School Dist. No. 1, for Schools & House,	142 05	
" " " 2, "	6,096 11	
" " " 2, " School Houses,	5,478 45	
" " " 3, " Schools & House,	155 85	
" " " 4, " "	159 85	
" " " 5, " "	147 88	
" " " 6, " " & House,	48 80	
" " " 7, " "	124 92	
" " " 8, " "	56 00	
" " " 9, " "	53 50	$12,463 41
To Highways & Bridges,	169 44	
" " Dist. No. 1	291 00	
" " " 2	3,426 64	
" " " 3	279 52	
" " " 4	252 00	
" " " 5	334 05	
" " " 6	197 97	
" " " 7	446 88	
" " " 8	222 40	
" " " 9	299 16	$5,919 06
To Printing & Stationery,	305 11	
Incidental expenses,	1,712 47	
Fire Department,	2,148 48	
Interest Paid,	5,088 97	
City Hall Expenses,	620 76	
" Police,	1,887 90	
" Farm,	1,112 08	
" Officers,	3,401 17	
County Paupers,	1,521 83	
Paupers off Farm,	668 39	
City Debt,	8,497 66	
Common Sewers,	831 76	
Militia,	539 88	
New Highways,	582 43	
Granite Bridge,	296 46	
Engine & Ward Room,	2,277 05	
Commons,	500 00	
Hillsboro' County Teacher's Institute,	75 00	
		$32,017 40
*To this add County Tax for 1848, $2028,55		$50,399 87
And State Tax " " 1320,00		
		$3,348 55
		$53,748 42

*This amount paid by R. Means, Col., has not been through the Treasury.

By the foregoing statement, the total amount of Receipts was		$51,947 42	
To this sum add the amount paid by R. Means, Collector, for State and County Tax, which has not been through the Treasury, but received for taxes, 1848,		3,348 55	
			$55,295 97
And the total amount of Expenditures by Orders and Drafts on the Treasurer, was		$50,399 87	
State and County Tax paid by R. Means, Col.		3,348 55	
			$53,748 42
Showing an excess of Recipts over Expenditures, of			$1,547 55
The balance in the Treasury, Feb. 1, 1848, was,		226 49	
Received into the Treasury this year as before stated		$51,947 42	
Making a total in the Treasury, for the year, of			$52,173 91
The *amount actually paid* * from the Treasury on Drafts and Orders for 1848, was		$47,628 27	
Do. on outstanding Drafts for 1847, was		29 23	
" " Town order for 1846, "		13 00	
		$47,670 50	
Which deducted from the sum of $52,173 91, the amount in the Treasury this year, and it leaves a balance in the Treasury, Feb. 1, 1849 of		$4,503 41	
			$52,173 91
The balance in the Treasury, as above, is		$4,503 41	
Deducting from this sum the unpaid Drafts of 1847,	$21 56		
" " 1848,	2,771 60		
		$2,793, 16	
It would leave a balance in the Treasury of			$1,710 25

*The amount of expenditures for any one year, never agrees with the amount paid by the Treasurer during the same time, because all of the January Draft is unpaid at the time the accounts are closed, and also some portion of other Drafts have not been called for.

For instance: The amount paid by the Treasurer during the past year is $47,670 50, and this sum includes the sum of $29 23 of the expenditures of 1847, and $13,00 of the expenditures of 1846, and excludes the sum of $2,771 60 of the expenditures of the present year--the last sum remaining unpaid at the close of the fiscal year, and will come into the Treasurer's account for the year 1849.

The amount of the City Debt, Feb. 1, 1848, was	$94,208 22	
It has been increased the past year by Loans on Notes,	12,986 66	
By Loans on City Stock sold,	1,500 00	
		$108,694 88
This debt has been decreased the past year by payment of Notes,		$8,497 66
Making the total City Debt, Feb. 1, 1849,		$100,197 22

The increase of the City Debt this year has been made in anticipation of notes becoming due, and liable to be called for at any time.

Appropriations and Expenditures.

HIGHWAYS AND BRIDGES.

Balance undrawn Feb. 1, 1848,	$416,07	
		$416,07

EXPENDITURES.

Paid	J. F. James, cash paid for breaking roads,	$1,50	
	Peter Mitchell, labor,	6,00	
	Benj. Mitchell, "	7,00	
	Samuel Gamble, "	4,50	
	George Young, "	·75	
	John P. Webster, labor,	7,75	
	Jeremiah Fellows, "	2,00	
	William Coult, "	23,59	
	R McCartee, "	2,50	
	N. Corning, "	1,88	
	John Stark, "	9,00	
	Frederick Kimball, "	3,50	
	G. W. Glines, "	1,00	
	Lewis Hodge, blacksmith work,	2,03	
	George W. Merriam, " "	10,19	
	James McQueston, broken brick, lumber, and labor,	45,26	
	George F. Judkins, lumber,	21,80	
	Concord Rail Road, plank and sleepers,	19,19	
			$169,44

Balance undrawn, divided $246,63, (see note.)

DISTRICT No. 1.

Balance undrawn Feb. 1, 1848,	$12,33	
Appropriated for 1848,	300,00	
		$312,33

EXPENDITURES·

Paid	Frederick Kimball, labor and material	$263,96	
	George Clark, stone,	3,00	
	Nehemiah Preston, labor,	8,93	
	William Campbell, "	3,80	
	Amos Kimball, "	2,42	
	Reuben Kimball, "	3,34	
	John P. Rowell, "	92	
	Charles Stark, "	83	
	George Aldrich, "	2,88	
	Peter Kimball, "	92	
			$291,00
Balance undrawn Feb. 1, 1849,	$21,33		

NOTE.—The above expenditure of $169,44, for Highways and Bridges was made from the balance on hand Feb. 1, 1848, and previous to the division of the City into Highway Districts. The balance of $246,63 has been divided amongst the several Districts.

DISTRICT No. 2.

Balance undrawn Feb. 1, 1848,	147,98	
Appropriated for 1848,	3,600,00	
		$3,747 98

EXPENDITURES.

Paid for Labor.	
To Stephen F. Manahan, superintendent	$257,66
Gilman Whittemore	141,58
Eben Farmer	158,00
Eben Knowlton	125,75
Asa Place	329,00
James Richards	30,55
Samuel Balch	60,38
William McQueston	1,00
Charles Clough	5,13
Lorenzo Dow	45
Levi Caswell	3,50
S. Phillips, Jr.	1,39
E. W. Bartlett	8,50
Patrick Mahonney	8,50
Elkanah Ward	3,75
Joseph B. Davis	6,00
Charles Bunton	2,00
Warren Green	4,00
Frances Weston	18,75
Patrick McLaughlin	3,50
Hiram Brown	14,00
Daniel L. Stevens, Highway Orders	45,88
Joseph Lamper	2,50
James Larkin	7,00
Thomas Larkin	23,75
Joel Tucker	1,75
Philip P. Farmer	1,00
J. M. Batchelder	4,87
Hibbard Stevens	22,40
Elvires Parmenter	6,75
Frederick French	3,00
Samuel Dane	9,00
Patrick Lowrey	12,00
Rodney McGooken	25,75
Luke Morse	31,18
Michael Coan	82,00
Andrew Bunton	3,75
Simon Aldrich	44,00
Gardner Tilton	68,25
James Fetrich	114,00
Frederick Kimball	250,50
George Hunt	390,25
Charles Bennett & Co	285,50
Asa Russell	9,00
Amount carried forward,	$2,627 47

DISTRICT No. 2

Amount brought forward,	$2,627 47		
Paid for Labor.			
To Reuben Morgan		$35,50	
Peter Collins		83,25	
James H. Chase		69,25	
Levi Sargent		66,25	
G. W. Glines		63,35	
William Mills		164,50	
A. K. Brown		6,50	
Nathaniel Corning		21,75	
Stephen Hall		1,50	
J. F. James, superintending streets		21,00	
" " surveying		25,00	
Eaton & Neal		7,03	
			$3,192 35
Paid for Lumber, Stone, &c.			
To Levi S. Stillings, stone chips		2,89	
Alonzo Smith, lumber		6,41	
A. B. Fitts		2,52	
William Colby		1,00	
R. McCartee		2,50	
Ira Drew		2,99	
Alfred Wright		3,50	
A. K. Brown, 665 feet flagging stone		106,40	
" " stone chips		5,00	
George Clark, stone		2,50	
Leonard Rundlett		4,00	
D. K. Perkins		16,62	
Andrew McCrillis, iron, repairing tools, &c.		32,81	
George W. Merriam " " "		32,23	
Stephen F. Mannahan, cash paid A. B. Morse		3,00	
John Jaquith, use of plough		75	
Willis P. Fogg, nails, pick handles, &c		9,17	
			$234,29
			$3,426 64
Balance undrawn Feb. 1, 1849,	$321,32		

DISTRICT No. 3.

Balance undrawn Feb. 1, 1848,	$12,33	
Appropriated for 1848,	300,00	
		$312,33

EXPENDITURES.

Paid Nathaniel Baker, for labor	50,98
" " " " and materials	14,32
W. W. Baker, labor	51,31
Oliver Gould "	4,42
Jonathan Hazelton	11,00
Amount carried forward,	$131,98

DISTRICT No. 3.

Amount brought forward,		$131,98	
Paid for Labor.			
To Jerry Connell		4,75	
John George		2,00	
K. Haseltine		2,50	
Hibbard Stevens		2,00	
William Mills		10,50	
Marshall Judkins		5,00	
Joseph M. Batchelder		3,33	
Jacob Mead		5,50	
H. H. Grosvenor		12,00	
Jacob Boyce		6,97	
Levi Caswell		12,25	
John Brown		21,48	
Michael Collins		31,00	
Jacob Woods		3,00	
Solomon Toby		1,84	
Mitchell & Heath		1,50	
Benj. Mitchell		5,67	
Peter Mitchell		4,50	
Franklin Webster		2,50	
Nathaniel Webster		2,50	
John G. Evellith		5,75	
Enos C. Howlett, stone		1,00	$279.52
Balance undrawn Feb. 1, 1849,	$32,81		

DISTRICT No. 4.

Balance undrawn Feb. 1, 1848,	$10,36	
Appropriated for 1848,	252,00	$262,36

EXPENDITURES.

Paid for Labor.		
To Ira W. Moore	$47,22	
John P. Moore, labor & lumber	73,81	
John Emerson, Jr,. labor	18,50	
John Crosby	1,50	
Stilman Morse	2,50	
Ephraim S. Emerson	7,00	
Daniel Wardrobe	10,00	
Kadmial Heseltine	10,00	
D. K. Perkins	16,25	
Isaac Whittemore	7,47	
Nathaniel Moore	21,00	
Israel Mullens	1,00	
Robert P. Whittemore	1,00	
John Calef	3,50	
Frunklin Webster	8,50	
David Webster	21,75	
David Dickey, stone	1,50	
		$252,00

Balance undrawn Feb. 1, 1849, $10,36

DISTRICT No 5.

Balance undrawn Feb. 1, 1848,	$14,06	
Appropriated for 1848,	342,00	
		$356,06

EXPENDITURES.

Paid for Labor.		
To Rodnia Nutt	$129,97	
J. E. & E. S. Harvey, lumber and labor	14,95	
William Dickey, labor	7,00	
John George	13,75	
James Emerson	28,75	
David Dickey	27,25	
Israel Merrill	23,17	
John Dickey	7,00	
John Dickey, jr	8,00	
Hiram Watson	10,37	
Gilman Harvey	6,50	
Dennis Neal	4,00	
Peter Collins	6,00	
Ephriam Young	1,25	
Parker M. Stevens	6,00	
James McQueston	7,17	
Patrick Ray	3,75	
John Young	6,00	
Stephen Day	1,50	
James M. Young	2,50	
Elbridge Robie	50	
Amos Weston	4,42	
Israel Herrick	14,25	
		$334 05
Balance undrawn Feb. 1, 1849,	$22,01	

DISTRICT No. 6.

Balance undrawn Feb. 1, 1848,	$9,37	
Appropriated for 1848,	228,00	
		$237,37

EXPENDITURES.

Paid for Labor.		
To Israel Webster	67,10	
George Corning	9,50	
Amos Weston	8,50	
Benjamin Gooden	4,50	
James M. Webster	25,50	
Nathan Johnson	7,62	
A. C. Webster	12,50	
Oliver Hunt	6,00	
Eben Webster	6,00	
John P. Webster	12,50	
S. W. Baker	50	
David Dickey, jr	13,50	
Joel Paige	6,50	
Joshua Corning	6,00	
Josiah Perry	2,50	
Samuel Gamble	6,25	
William Bailey	3,00	
		$197,97

Balance undrawn Feb. 1, 1849, $39,40

DISTRICT No. 7.

Balance undrawn Feb. 1, 1848,	18,00	
Appropriated for 1848,	438,00	
		$456,00

EXPENDITURES.

Paid for Labor.		
To James Hall	$106,06	
Walter H. Noyes	24,42	
Joshua J. Hall	8,59	
Benjamin Lane	84	
Elbridge G. Farmer	16,25	
John P. Young	8,00	
Hazen Davis	13,75	
Richard Young	8,25	
Samuel Adams	7,00	
David Young	53,93	
Parker M. Stevens	15,25	
John Leavitt	6,76	
James Hall, jr	14,00	
Robert Stevens	33,74	
Isaac Huse	49,58	
John W. Elliot	1,25	
George Young	20,75	
George Porter	10,50	
Ira Putney	7,50	
Stephen Watson	1,25	
Israel Herrick	1,50	
Joseph B. Pierce	3,50	
Daniel Hall, labor and gravel	34,21	
		$446,88

Balance undrawn Feb. 1, 1849, $9,12

DISTRICT No. 8.

Balance undrawn Feb. 1, 1848,	$9,87	
Appropriated for 1848,	240,00	
		$249,87

EXPENDITURES.

Paid for Labor.		
To John Proctor	107,24	
Kimball Hall	3,50	
William Coult	13,10	
Joseph Proctor	6,00	
Thomas M. Baker	2,00	
Benj. Littlefield	9,00	
Edward Proctor	42,93	
Phineas Hazelton	9,33	
Edward P. Offutt	80	
A. Stevens	7,00	
Thomas J. Crombie	2,00	
Nathan Johnson	4,00	
William Read	6,00	
James N. French	4,75	
John W. Proctor	4,75	
		$222,40

Balance undrawn Feb. 1, 1849, $27,47

DISTRICT No. 9.

Balance undrawn Feb. 1, 1848,	$12,33	
Appropriated for 1848,	300,00	
		$312,33

EXPENDITURES.

Paid for Labor.		
To Charles H. Eastman, labor & lumber	$118,14	
Thomas Chase	7,01	
Benj. W. Corning	13,75	
James McQueston	51,25	
Caleb Heselton	3,50	
John G. Webster	16,25	
John Huse	23,13	
John Heselton	7,88	
Johnson Morse	8,50	
Moses Noyes	6,00	
Amos Drew	2,00	
Franklin Paige	12,00	
Jeremiah Baker	10,00	
Stephen Heselton	3,50	
John G. Webster	7,25	
John Hunt	9,00	
		$299,16

Balance undrawn Feb. 1, 1849, $13,17

New Highways.

Balance undrawn Feb. 1, 1848,	$96,18	
Appropriated for 1848,	600,00	
		$696,18

EXPENDITURES.

Paid G. W. Adams, posting notices to road builders	75	
Elkanah Ward, 3 1-2 days labor	3,50	
Simon Aldrich, 7 1-4 " "	9,06	
Gilman Whittemore, 6 " "	6,00	
Andrew Bunton, 3 1-2 " "	4,38	
James McMillen, 3 " "	3,00	
Sargent Dearborn, 7 3-4 "	7,75	
Asa Place, 1 " "	1,00	
Thomas Frost, 4 1-2 " "	4,50	
John Bartlett, land damages	15,00	
W. Patterson & E. Smith do.	21,50	
A. L. Hutchinson, 50 loads stone chips	8,33	
E. C. Foster, cash paid for horse and carriage to survey highway near J. Harvey's	75	
Simpson, Bennett & Co. ploughing street	1,25	
John Jaquith, damage to crops and land by extension of Chestnut street	15,00	
John Jaquith, ploughing and opening 6 rods do.	3,50	
George Hunt, extension of Chestnut st.	100,00	
Road Commissioners, discontinuing Farmer road	48,60	
F. G. Stark, land damages, do	8,00	
Heath & Mitchell, stone for culvert on Elm and Young st's.	38,61	
W. W. Baker, extension of Elm st.	46,95	
Amoskeag Man'f Co. land damages by extension of Chesnut st.	175,00	
Amoskeag Man'f Co. land damages by extension of Elm st.	60,00	
		$582,43

Balance undrawn Feb. 1, 1849, $113,76

Common Sewers.

Balance undrawn Feb. 1, 1848,	$921,61	
Appropriated for 1848,	2,000,00	
		$2,921 61

EXPENDITURES.

Paid R. H. Ayer, for brick	263,66	
Charles Clough, labor	313,91	
A. K. Brown, "	28,07	
Andrew McCrillis, iron and labor	11,95	
J. H. Moor & Co., Cement	183,04	
Patrick McLaughlin, labor	9,00	
Stilman Fellows	2,13	
Simon Aldrich	1,50	
George Clark, stone	18,50	
		$831,76
Balance undrawn Feb. 1, 1849,	$2,089 85	

GRANITE BRIDGE.

Appropriated for 1848,	$200,00	
		$200,00

EXPENDITURES.

Paid George F. Judkins for plank	205,59	
J. H. Moor & Co, 4 casks spikes	23,00	
J. W. Saunders, lumber, nails and labor	67,87	
		$296,46

Amount overdrawn Feb. 1, 1849, $96,46

City Hall.

Appropriated for 1848, $600,00

EXPENDITURES.

Paid J. F. James, wood, and sawing do.	14,18
Charles Cheney, wood	2,58
Smyth & Little, 20 1-2 gallons of oil	22,56
" " lamps, brooms & wicks	1,73
" " 29 7-8 yds. sheeting	2,57
George A. Brown, repairing stove pipe	1,25
" " soldering gutters	5,25
James McColley, services as sup't City Hall	94,20
" " fitting up Hall for Court, cleaning Hall, moving seats, &c.	28,17
" " brooms, lamp-glasses wicks &c.	2,57
A. Tilton & Co. 53 1-2 gal. oil	61,93
" " lamp, wicks, and brooms	1,47
N. Herrick & Co. 39 gal. Oil	40,49
" " lamp-glasses and wicks	42
Joseph Peabody, services as sup't City Hall	48,00
" " wood, and sawing do.	10,88
" " repairing lamp	23
Eaton & Neal, repairs	71,01
Willis P. Fogg, 11 gal. oil	13,20
" " iron 68, lock 38, cord 46,	1,52
Wm. Craig, 6 days' labor on Hall	6,00
John C. Wadleigh, painting, setting glass, &c.	27,47
George T. Mixer, 9 yds. sheeting	81
George W. Prescott & Co. 11 gal. oil	11,25
" " " lamp chimneys and wicks	2,96
Isaac Remmick, washing window curtains	2,00
Benj. Griffin, cleaning Hall and out house	5,00
A. McCrillis, repairs on bell and lobby	2,17
Stilman Fellows, repairing store damaged by fire	12,00
John H. Proctor, wood	3,25
Hartshorn, Tufts & Co. kettle and watering pot	1,17
James Ferren, sawing wood	5,61
J. McMillen, making & washing window curtains	1,00
John N. Brown, painting	5,38
Eastman, Gooden & Co., water	6,67
E. Richardson, setting glass	1,29
Moore & Tibbetts, chairs	2,52
H. Foster, insurance	50,00
D. Hill, "	50,00
	$620,

Amount overdrawn Feb. 1, 1849, $20,76

DISTRICT No. 1.

Balance undrawn Feb. 1, 1848, for School Houses	4,08	
" " " " " Schools	71,34	
Received from State Literary Fund	6,19	
" " Moses Hill (see note on page 29.)	7,28	
Appropriated for Schools for 1848	124,81	
		$213,70

EXPENDITURES.

Paid H. E. Sawyer, for instruction	71,50	
" " " wood	3,91	
E. B. Stark, instruction and board	54,72	
A Burton, black board	1,25	
John Stark, wood	9,42	
D. Wells, repairs	1,25	
		$142,05
Balance undrawn Feb. 1, 1849, for School Houses	$4,08	
" " " " " Schools	67,57	

SCHOOL DISTRICT No. 2.

Balance undrawn Feb. 1, 1848	1,223,16	
Received from State Literary Fund	172,00	
" " Moses Hill, (see note on page 29.)	47,59	
Appropriated for 1848	6,474,00	
		$7,916 75

EXPENDITURES.

Paid for Instruction.	
To J. W. Ray	768,00
A. M. Caverly	476,36
A. P. Shattuck	217,04
Ephraim Stevens, jr.	90,75
Lucretia A. Brown	184,00
T. F. Sherburne	52,00
Harriet M. Chase	16,00
S. W. Bodwell	184,00
Sarah Webster	128,00
A. A. Manahan	48,00
S. E. Greene	94,25
S. P. Carpenter	146,00
Martha A. Richards	8,00
Lydia G. Bailey	161,75
Caroline Eaton	184,00
Mary L. Smith	132,00
H. J. Bliss	184,00
Susanna Stevens	132,00
Amount carried forward,	$3,206 15

Amount brought forward,	$3,206,15	
Paid for Instruction.		
To Caroline S. Bartlett	184,00	
H. G. Lane	184,00	
B. B. Shepherd	184,00	
Mary E. Nichols	132,00	
C. A. Caverly	132,00	
C. A. Elliott	18,00	
Sarah J. Tuck	132,00	
C. C. Johnson	56,25	
Sarah A. Hardy	184,00	
C. T. Nichols	184,00	
Mary A. Hoyt	37,14	
Esther S. Straw	68,00	
R. A. Gilbert	48,00	
Sarah A. Parker	52,00	
J. A. Brown	48,00	
Mary E. Ladd	52,00	
M. P. Palmenter	6,66	
		$4,908 20

Paid for Sundries.		
To Charles Cheney, wood and sawing do.	8 60	
W. W. Brown, rent of school room	13 33	
" " school bell, wood,&c.	2 75	
" " chairs	3 50	
James Richards, drawing dirt to school house	11 00	
J. B. Folsom, glass and setting do.	1 00	
Baldwin & Stevens, black boards and hooks	16 75	
Willis P. Fogg, 1 copper pump	4 50	
" " locks, bells, door handles, pipe, &c.	6 47	
Hartshorn, Tufts & Co., repairing stove pipe	2 25	
Moses Hill, wood	33 06	
Robert Moore, school books	5 31	
Stephen Saunders, repairs	23 33	
W. S. Dearborn, sawing wood	37 22	
Charles F. Stanton, wood	151 90	
Wm. Grey, time and expenses to Lewell	2 80	
" " postage and work on school house	2 67	
John B. Clark, expenses to New Ipswich	1 75	
S. L. Fogg, horse hire	1 25	
Samuel Dane, sawing wood	3 17	
George A. Brown, stove, stove pipes, soap stone, &c.	159 37	
Simpson, Bennett & Co. drawing gravel	9 00	
G. H. Farrington & J. L. Merrill, labor and lumber, for repairing school house,	22 95	
Amounts carried forward,	$523 93	$4,908 20

Amounts brought forward,	$523,93	4,908,20

Paid for Sundries.

To Hadley, Jenness & Co. chairs and water pail	6,58	
Isaac Tompkins, brooms, chalk, &c	5,03	
Andrew McIntire, labor	2,00	
Porter & Searls, brooms, pails, dippers, chalk,&c	19,74	
Ephraim Stevens, jr. cash paid for drawing gravel		
" " to school house	2,25	
" " repairs on wood shed	7,00	
" " washing, brooms, bell and dipper	2,98	
Eaton & Neal, repairs	6,35	
Joel Paige, wood	35,24	
Washburn & Wallace, painting and glazing	44,73	
Benj. Griffin, cleaning school house	2,00	
C. E. Potter, blank and advertising	4,50	
J. O. Adams " "	4,50	
" " printing rules and regulations	10,50	
Horace Holt, glass, and setting do	7,63	
Calvin Cutter, anatomical outline maps	42,00	
Jeremiah Wheeler, moving school houses	48,00	
A. Wilson, cash paid for Stationery, keys, hooks, &c	10,34	
" " " " outline maps	76,50	
James Chase, whitewashing	15,27	
Ann Bamford, cleaning school rooms	6,50	
Thomas Brown, repairs, wood, and sawing do	21,71	
R. Button, repairing pump	1,75	
S. Davis, cleaning school rooms	25	
T. McKew " " "	1,00	
David P. Perkins, school books	1,32	
J. W. Ray, repairs	1,97	
A. P. Shattuck, do	1,75	
E. Stevens, jr. do	25	
Keach & Seaver, printing blanks	2,50	
John H. Moor & Co., lime	1,13	
Daniel R. Dana, clock	4,00	
A. C. Wallace, window blinds, Park st. house	120,00	
Samuel N. Ide, outline maps	22,50	
Joseph Marshall, regulations, school blanks &c	8,65	
Moore & Tibbets, chairs	7,72	
Miles Wallace, black boards	15,76	
F. E. Nutting, repairs	3,81	
Hartshorn, Tufts & Co., repairing stoves	2,75	
M. L. Hunkins, ventilator	1,75	
2d Congregational Society, use of house	5,00	
A. O. Colby, repairs	1,75	
E. Harrington, cleaning school room	2,25	
		1,113 14
Amount carried forward,		$6,021 34

Amount brought forward,		$6,021 34
Paid for care of School Rooms.		
To J. W. Ray	12,00	
A. M. Caverly	11,50	
A. P. Shattuck	4,92	
E. Stevens, jr	2,00	
L. H. Brown	3,50	
T. F. Sherburne	1,50	
S. W. Bodwell	2,00	
A. A. Manahan	1,00	
Sarah Webster	1,75	
M. L. Smith	50	
H. J. Bliss	3,00	
S. Stevens	2,50	
C. S. Bennett	3,00	
H. G. Lane	3,00	
M. E. Nichols	2,25	
C. A. Caverly	3,00	
S. J. Tuck	2,00	
S. J. Harvey	6,00	
C. T. Nichols	4,50	
R. A. Gilbert	1,35	
S. P. Carpenter	1,50	
S. A. Parker	1,00	
M. E. Ladd	1,00	
		74 77
		$6,096 11

Balance undrawn Feb. 1, 1849, $1,820 64

SCHOOL HOUSES, DISTRICT No. 2.

Assessed for School Houses by vote of District, for 1848, $6,000 00

EXPENDITURES.

Paid for Sundries.		
To R. Button, pump, lead pipe, and labor on do	22,63	
Charles Cheney, moving wood	4,50	
George Clark, stone	81,85	
Moses Hill, amount over paid for 1847	90,44	
" " services as building committee	10,00	
Moses Spaulding, book-cupboard	1,00	
James Wallace, rent for Academy house	12,00	
G. W. Pinkerton, services as building com.	10,00	
J. T. P. Hunt " " "	10,00	
" " labor and material	90,28	
S. W. Parsons	6,44	
Amount carried forward,		$339 14

SCHOOL HOUSES, DISTRICT No. 2.

Amount brought forward,		$339 14
Paid for school house on Spring st.		
To Alonzo Walker	285,19	
Alonzo Smith	24,63	
Hiram Simons & Co	507,50	
John Young	491,50	
John P. Adriance & Co	41,11	
J. N. Brown	50,00	
Stilman Fellows	2,355,00	
William McPherson	955,00	
William McIntire	10,31	
William Mills	23,58	
William Clement	108,49	
Jeremiah Wheeler	46,00	
A. L. Hutchinson	225,00	
L. B. French	16,00	
		5,139 31
		$5,478 45

Amount undrawn Feb. 1, 1849, $521,55

SCHOOL DISTRICT No. 3.

Balance undrawn, for school houses, Feb. 1, 1848	23,07	
" " schools " "	65,73	
Received from State Literary Fund	7,52	
" Moses Hill, (see note page 29.)	23,07	
Appropriated for schools for 1848	133,48	
		$252 87

EXPENDITURES.

Paid for Schools.		
To James H. Fowler, for teaching 16 weeks	88,00	
Mary B. Andrews " 15 "	48,75	
W. W. Baker, wood	10,00	
J. B. Clark, expenses to obtain teacher	3,70	
Oliver Gould, for repairs	5,40	
		$155 85

Balance undrawn, for school house, Feb. 1, 1849, $17,67
" " schools " " 79,35

SCHOOL DISTRICT No. 4,

Balnace undrawn Feb. 1, 1848	85,79	
Recd from State Siterary Fund	7,51	
" " Moses Hill, (see note page 29.)	4,08	
Appropriated for schools, for 1848	130,99	
		$228 37

NOTE.—The bills of expenditure for the school house on Spring street are in the hands of the Building committee: the Finance committee are therefore unable to give the various items for which the above amount has been paid.

EXPENDITURES.

Paid Martha A Richards, for teaching 17 weeks	34,00	
" " board	25,50	
Samuel T. Jones, teaching 18 weeks	72,00	
" " board 3 1-2 "	5,85	
E. P. Johnson, 2 cords wood and sawing	9,00	
Nathaniel Morse, sawing wood	3,00	
" " wood and repairs	10,50	
		$159 85

Balance undrawn Feb. 1, 1849, $68,52

DISTRICT No 5.

Balance undrawn Feb. 1, 1848	91,04	
Received from State Literary Fund	8,66	
Appropriated for schools for 1848	135,34	
		$235 04

EXPENDITURES.

Paid E. B. Lear, for teaching and board 15 5-6 weeks	87,00	
Mary A. Gault " " 15 "	30,00	
" " board 15 weeks	18,75	
James Harvey, 1 cord wood and cutting	6,00	
E. H. Eastman, 11 1-2 feet do	4,13	
Rodnia Nutt, repairs	2,00	
		$147 88

Balance undrawn Feb. 1, 1849,	$87,16	
*Deduct amount overpaid by school com.	1,34	
	$85,82	

DISTRICT No. 6.

Balance undrawn, for school house, Feb. 1, 1848,	18,10	
" " schools	7,19	
Received from State Literary Fund " "	5,55	
Appropriated for schools for 1848	110,45	
		$141 29

EXPENDITURES.

Paid for Schools.		
To Sarah G. Gregg, for teaching 13 weeks	45,50	
Samuel Gamble, for repairs	2,30	
J. M. Gregg, for deed and recording	1,00	
		$48 80
Balance undrawn for school house, Feb. 1, 1849,	$14,80	
" " schools " "	77,69	

*See last year's report of the school committee, page 59.

DISTRICT No. 7.

Balance undrawn Feb. 1, 1848,	47,51	
Received from State Literary Fund	9,99	
" " Moses Hill, (see note)	2,45	
Appropriated for schools for 1848	170,01	
		$229 96

EXPENDITURES.

Paid Abby Manahan, for teaching 19 weeks	61,75	
Moses P. Lane " 8	44,00	
" " 3 black boards	3,50	
Isaac Huse 3 6-8 cords wood	15,00	
Hadley, Jenness & Co. 1 chair	67	
		$124 92

Balance undrawn Feb. 1, 1849, $105,04

DISTRICT No. 8.

Balance undrawn Feb. 1, 1848,	14,93	
Received from State Literary Fund	5,95	
" " Moses Hill, (see note)	1,36	
Appropriated for schools for 1848	109,05	
		$131 29

EXPENDITURES.

Paid Amanda W. Brown, for teaching 12 weeks	42,00	
John Proctor, for wood, 1847	9,00	
John H. Proctor, " 1848	5,00	
		$56 00

Balance undrawn Feb. 1, 1849 $75,29

DISTRICT No. 9.

Balance undrawn Feb. 1, 1848	12,00	
Received from State Literary Fund	6,13	
" " Moses Hill, (see note)	6,11	
Appropriated for schools for 1848	111,87	
		$136 11

EXPENDITURES.

Paid Mary A. Hoyt, for teaching, 9 weeks	45,50	
C. H. Eastman, for J. McQueston, wood	8,00	
		$53 50

Balance undrawn Feb. 1, 1849, $82,61

NOTE.—The above amounts received of Moses Hill, by the several school Districts, are for money received by him as Treasurer of the school committee of 1847, and not expended by them.

Appropriated for farm, and paupers on farm, for 1848	$2,800 00	
" " paupers off the farm " "	1,800 00	
		$4,600 00

EXPENDITURES.

CITY FARM.

Paid Charles Bunton, 12 days' work, digging and stoning cellar.	15,60	
G. W. Adams, driving oxen to farm	37	
Eben Knowlton, 2 days' labor	2,00	
Frances Reed, cash paid for 1 pair of oxen	125,00	
" " interest on the same	1,37	
David Swett, 11 days' labor digging cellar	12,43	
Charles Clough, mason work	9,43	
Samuel Dame, 12 days' work digging cellar	15,00	
Gardner Tilton, 3 " " " "	3,00	
James McMillen, 4 1-2 " " "	4,50	
A. McCrillis, 1 lumber waggon	60,00	
" shackles	50	
M. Johnson, 11 1-2 days' labor on farm	11,50	
N. Corning, 16 " " "	16,00	
J. S. Kidder & Co., 3 bushels h. g. seed	12,00	
" " " 25 lb. clover "	3,25	
Willis P. Fogg, 6 shovels, 5,50, whip, 1,13	6,63	
" " 2 sickles, 96, hoop iron, 33,	1,29	
Wilson & Cheney, horse hire	13,50	
George A. Brown, copper ladle, stove and pipe	9,38	
" " boiler, 4,50, boiler mouth, &c. 1,12	5,62	
W. H. Noyes, 1 year's salary as superintendent of farm, ending March 2d, 1848	375,00	
" " 9 mos. salary " Dec. " "	300,00	
" " cash paid for clothing	73,56	
*David Hill, insurance	15,00	
W. H. Hill & Co., horse hire	50	
A. S. Trask, repairing shoes	1,56	
Hadley, Jenness & Co., furniture	4,26	
James McQueston, brick	13,33	
		$1,112 08

PAUPERS OFF THE FARM.

Paid J. S. Cheney & Co., coach for H. B. Chapman's funeral	1,50	
A. Dunham, house rent for George Doloff	4,50	
Enoch Bodwell, board and care of G. B. and E. A. Heselton	15,00	
Amounts carried forward,	$21,00	$1,112 08

*Transferred from Incidental Expense account.

PAUPERS OFF THE FARM.

Amounts brought forward,	$21,00	$1,112 08
Paid Anson Wood, sawing wood for Mrs. Sarah Parker	62	
Roswell Blake, taking care of " " "	8,28	
O. Paige & Co., provisions for " " "	7,99	
Charles Cheney, wood " " "	3,40	
" " " H. B. Chapman	3,86	
" " " Mrs. Bean	2,00	
" " " R. Richardson	1,00	
" " " Mrs. Fuller	10,25	
" " " Mrs. Swett	2,25	
" " " Benj. Hutchinson	2,25	
" " " Mrs. R. Foss	4,25	
Alfred Wright, board and care of Jane Reed	25,00	
Hannah D. Gilson, do Eliza Nicholson	6,25	
Walter B. Otis, do Hannah A. Lock	17,91	
E. G. Collins, robe and collar for Henry Gault	2,50	
F. T. Underhill, carrying Mrs. Weeks to the farm	50	
Kimball & Harriman, record book	2,50	
S. W. Parsons, house rent for Mrs. H. B. Chapman	13,06	
J. Hersey, 1 cord wood for Mrs. Stevens	4,38	
Levi Batchelder, cash paid for care do	8,50	
" " clothing for do	5,46	
Langdon Center, support of Reuben sawyer and wife	69,00	
Leonard Jackson, cash paid for care of Mrs. S. Parker	1,50	
Leonard Jackson, wood for Joseph Phelps	5,00	
Rufus Maxfield, board, care and funeral expenses of Mrs. Sarah Parker	40,00	
B. F. Lock, cash paid for care of Mrs. Nelson's child	16,77	
B. F. Lock, cash paid for expenses of Mrs Chapman to Vermont	6,00	
B. F. Lock, cash paid for expenses of Mrs. G.O. Doloff to Bartlett, N. H.	8,00	
B. F. Lock, cash pd G. A. Brown for use of stove	1,00	
Hill, Berry & Co., groceries and provisions for John G. Sanborn	12,00	
" " " provisions for Mrs. Gault	4,76	
Joseph M. Rowell, cash paid for wood and provisions for Mrs. Gault	9,82	
" " " rent " "	3,45	
" " " cash paid for John G. Sanborn	2,00	
" " " " for care of Sally Truel	6,75	
James White, jr. boarding Wm. Brown's children	21,50	
Thomas Brown, medical attendance for Mrs. Jackson	3,50	
" " " " Mrs. Nelson	1,00	
" " " " Sally Truel	6,00	
James Hersey, wood for Mrs. Stevens	4,38	
E. P. Offutt, house rent for Mrs. Bean	9,00	
Frances Reed, wood for Mrs. Gilman	2,25	
Amounts carried forward,	$386,89	$1,112 08

PAUPERS OFF THE FARM.

Amounts brought forward,	$386,89	$1,112 08
Paid A. Tilton & Co., groceries and provisions for Mrs. Wm. S. Stevens	12,03	
" " do Mary Drew	2,40	
" " do Simon Swett	8,16	
James Emerson, cash paid for support of Ezra Corning and Griffin boy	80,01	
" " cash paid for support of Reuben Sawyer and wife	25,11	
" " " " nursing and funeral expenses of Mrs. Reuben Sawyer	12,00	
" " paid for care of Reuben Sawyer	13,00	
" " " " for clothing " "	5,43	
" " " medical attendance for Francis Stevens' wife	7,50	
M. H. Clough, groceries, provisions and wood for H. B. Chapman	26,39	
" " do do Mrs. Bean	15,32	
" " do Robert Foss	7,63	
" " do Mrs. Wm. S. Stevens	2,04	
E. C. Hadley, taking care of Otis B. Hardy	16,00	
Farmer & Merrill, groceries and provisions for J. G. Sanborn	2,20	
" " " Allen Goss	7,10	
J. J. Straw, funeral expenses of Hannah Lock	6,81	
" " " " H. B. Chapman	6,70	
" " " " Caroline Nelson	7,37	
" " " " Wm. Clinton	5,25	
" " " " Henry Gault	5,75	
" " coffin for Sarah Parker	3,50	
" " " for Jane Reed	3,50	
		$668 39

COUNTY PAUPERS.

Paid Israel Mullens	31,00	
Samuel Fields	7,00	
J. J. Straw	118,33	
Levi Batchelder	97,41	
B. Gallager	2,00	
Isaac Tompkins	66,51	
T. R. Crosby	51,50	
James Emerson	70,60	
J. F. James	1,32	
Charles Cheney	78,42	
R. White	50	
Mary Bamford	5,75	
Amounts carried forward,	$530,34	$1,780 4

NOTE.—The Bills of expenditure for County paupers, are in the hands of th Court, the committee are therefore unable to give the various items for whic the amount under that head has been paid.

COUNTY PAUPERS.

Amounts brought forward,	$530,34	$1,780 47
Paid Sarah Parrott	12,00	
Wilson & Cheney	7,00	
M. H. Clough	176,81	
F. T. Underhill	21,85	
B. F. Locke	84,46	
Porter & Searle	13,91	
Thomas Wheet	29,00	
Francis Reed	15,50	
A. Stevens	88	
Nath. Conant	27,50	
Leonard Jackson	44,40	
Jeremiah Wheeler	6,64	
Cheney & Co	3,25	
A. Colton	14,36	
Lyman Cheney	8,00	
Seth E. Bradley	11,00	
J. H. & H. Stearns	1,50	
Thomas Brown	131,50	
Hannah Brown	9,26	
A. Clogston	21,50	
O. E. & O. Hardy	10,00	
Asa Place	5,00	
Joseph Mitchell	38	
A. Tilton & Co	19,09	
O. Paige & Co	3,85	
George Perkins	23,24	
Smyth & Little	2,42	
Page & Savory	17,22	
E. H. Richardson	50,00	
Mrs M. Moulton	3,00	
John Davis	7,43	
Folsom & Hoyt	5,05	
Hill, Berry & Co	3,00	
A. G. Gale	2,50	
Mrs E. Weeks	10,00	
G. A. P. Darling	4,00	
Kennedy & Humes	1,55	
Farmer & Merrill	2,58	
New Hampshire Asylum for the Insane	180,86	
		$1,521 83
		$3,302 30

Balance undrawn Feb. 1, 1849, $1,297 70

NOTE.—The sum of $1,022,94 has been paid out by the Superintendent of the Farm, from money received by him from the sale of produce, which has not been through the Treasury as was expected when the annual appropriation was made, and as required by Sec. 9, Ordinance No. 2, which if added to the amount drawn from the Treasury, would make the expenses of the Farm and Paupers $4,325,24, and the balance undrawn Feb. 1, 1849, $274,76.

To B. P. Cilley	1,000 00	
Levi Sargent	2,672 66	
Abbott Hardy	1,000 00	
Gilman Harvey	500 00	
Moody Kent	1,000 00	
Moses Johnson	235 00	
Oliver Bailey	1,000 00	
John C. Head	440 00	
John B. Sargent	650 00	
		$8,497 66

INTEREST PAID ON CITY DEBT.

Appropriated for 1848,	6,000,00

EXPENDITURES.

To Manchester Bank	420 00	
Oliver Bailey	68 67	
Samuel Fish	120 00	
Israel Merrill	29 94	
William Minot	54 00	
Hannah T. Adams	72 00	
Jane Harris	12 18	
Sally Sargent	121 00	
Adam, Thos. & Sarah Chandler	153 00	
Abigail Runnels	74 16	
John C. Head	318 85	
F. G. Stark	360 00	
Ephraim Weston	60 00	
J. B. Walker	604 64	
Hannah Bartlett	71 79	
J. G. & M. O. Cilley	75 00	
B. P. Cilley	65 24	
Moody Kent	330 38	
Levi Sargent	88 50	
J. B. Sargent	34 88	
Abbott Hardy	61 50	
Gilman Harvey	16 40	
Moses Johnson	9 56	
Amoskeag Bank	30 50	
Cupons on City Stock	1,786 78	
		$5,038 97

Balance undrawn Feb. 1, 1849, $961 03

Appropriated for 1848,		$2,400 00

EXPENDITURES.

To Jacob F James, Mayor	400 00		
J S T Cushing, City Clerk	500 00		
J G Cilley, Treasurer	100 00		
D L Stevens, City Marshall	80 90		
Robert Means, " "	187 50		
Daniel Clark, City Solicitor	100 00		
David Hill, Clerk of Common Council	100 00		
D L Stevens, Health Officer	20 00		
Robert Means, " " 1 qr	12 50		
T R Crosby " " 1846	10 00		
" " " " 1847	41 32		
Sylvanus Bunton" " 1847	43 50		
T R Crosby, City Physician one qr	25 00		
		$1,620 72	
J G Cilley, Assessor 1847	29 00		
Charles Chase, " "	25 00		
" " " 1848	28 00		
J G Cilley, " "	28 00		
Edward Hall, " "	24 00		
Joseph Cochran," "	27 00		
Thomas Hoyt, " "	28 00		
E McQueston, " "	29 00		
James M Gregg," "	27 00		
		$245 00	
Ephraim Stevens, jr. sup't school com. 1847	48 80		
J G Sherburne " "	49 25		
Thomas Brown " "	58 75		
Moses Hill " "	30 00		
John S Elliott " "	54 50		
W W Brown " "	54 00		
Chas H Eastman " "	58 75		
		$354 05	
A Wilson, sup't school committee, 1848	58 25		
John B Clark, " " "	55 88		
		$114 13	
Joseph M Rowell, Overseer of Poor, 1847	52 75		
" " " clerk, "	20 00		
B F Locke " "	30 00		
F Reed " "	23 00		
Levi Batchelder " "	25 00		
T Blaisdell " "	20 00		
F T Underhill " "	30 00		
James Emerson " "	8 00		
		$208 75	
Ephriam Stevens, Jr., clerk of Ward 1, 1847	8 00		
F Smythe " " 2, 1847	10 00		
Amounts carried forward,	$18 00		$2,542 65

Amounts brought forward,		$18,00	$2,542 65
Paid W. W. Cochran,	Clerk of Ward 3, 1847	10,00	
H. R. Chamberlain	" " " 4 "	8,00	
Robt. Moore	" " " 5 "	6,00	
J. G. Cilley	" " " 6 "	4,00	
Amos Weston	" " " 7 "	8,00	54 00
To Ephraim Stevens, jr.	Clerk of Ward 1, 1848	12,00	
Fred Smythe	" " " 2 "	10,00	
Chester P. Doubleday	" " " 3 "	14,00	
H. R. Chamberlain	" " " 4 "	16,00	
Robt. Moore	" " " 5 "	10,00	
J. S. Shannon	" " " 6 "	15.00	
Amos Weston	" " " 7 "	12,00	89 00
To Charles Stark,	Moderator Ward 1	18,75	
Joseph Cochran, jr.	" " 3	18,00	
C. W. Adams	" " 4	7,50	
Garrett Welton	" " 6	7,50	
Eben Ross	" " 7	15,00	66 75
To David Huntington,	Selectman Ward 1	16,50	
John Stark, jr	" " 1	17,25	
John P Rowell	" " 1	19,00	52 75
Wm Hartshorn	" " 2	18,00	
David Ames	" " 2	15,00	
Benj Kinsley	" " 2	19,50	52 50
Jacob Sawyer	" " 3	15,00	
John H Newman	" " 3	15,00	
Geo T Mixer	" " 3	16,50	46 50
Samuel Fish	" " 4	18,50	
Daniel Haines	" " 4	15,00	
J B Congdon	" " 4	18,50	52 00
William S Morey	" " 5	7,50	
J C Lyford	" " 5	7,50	
Retire Mitchell	" " 5	19,50	
Eben Knowlton	" " 5	3,00	
E T Stevens	" " 5	3,00	40 50
Chas. H Stevens	" " 6	3,00	
Stilman Fellows	" " 6	19,50	
Moulton Knowles	" " 6	4,50	
Chas A Luce	" " 6	7,50	
Wm P Farmer	" " 6	3,00	
Oliver Macy	" " 6	13,50	51 00
Isaac Huse	" " 7	7,50	
Israel Webster	" " 7	21,00	
Archibald Gamble	" " 7	7,50	36 00
Gilman H Kimball, Col. Taxes 1846,			317 52
			$3,401 17

Amount overdrawn Feb. 1, 1849, $1,001 17

Appropriated for 1848, $2,000 00

EXPENDITURES.

To Aretas Knight	Night Watch	84,00	
D. H. Rand	"	117,00	
Nath. Knowlton	"	360,00	
Simon Aldrich	"	210,00	
Micajah Ingham	"	242,00	
Henry Bennett	"	67,00	
			1,080 00
For complaints, warrants, witness fees, attending trials, and committing prisoners.			
To D. L. Stevens		12,00	
Henry Bennett		68,56	
Simon Aldrich		2,93	
Nath. Knowlton		3,58	
Chas. Clough		12,00	
Samuel Hall		40,05	
H. G. Lowell		145,90	
Luther M. Brown		15,84	
George B. Wilson		5,00	
Robert Means		143,93	
J. B. Bailey		50,38	
			500 17
To Isaac Riddle, Justice P. Court, 1847		27 00	
" " " " " 1848		27,00	
		54,00	
Received of do do for fines and fees		6,02	
			47 98
To Wm. Mace, Constable Ward meeting		5,25	
Nath. Baker " " "		5,00	
			10 25
Isaac Riddle, Rent Police Office 1847		33,34	
" " " " " 1848		75,00	
Eaton & Neal, materials and labor P. C. room		3,90	
W. P. Fogg, lantern and oil for lobby		2,12	
Aretas Knight, oil, lamp, &c. "		3,99	
" " care of "		10,00	
D. H. Rand, cleaning "		3,00	
Benj. Griffin, " "		13,00	
A. Tilton & Co., oil " "		1,32	
D. L. Stevens, wood " "		4,87	
Chas. Cheney, " for lobby and court room		3,00	
J. H. Proctor, " " " " " "		4,00	
Robt. Means, " " " " office		26,00	
Wm. C. Hale, keys and repairing lock for lobby		6,00	
G. A. Brown, repair'g stove &c police court room		7,51	
Ira Drew, iron, and labor on lobby		8,21	
J. C. Wadleigh, glass and setting in lobby		1,75	
E. H. Richardson, " " " "		1,00	
Amounts carried forward,		$208,01	$1,638 40

Amounts brought forward,	$208,01	$1,638 40
To S. S. Rawlings, repairs on lobby	3,00	
John McCrillis, iron and labor do	14,76	
Thos. P. Pierce, painting Marshall's sign	9,00	
Hadley, Jenness & Co., chairs P. C. room	3,48	
D. P. Perkins, laws, bible, &c. do	10,75	
Hartshorn, Tufts & Co., repairs on stove pipe	50	
		249'50
		1,887 90

Balance undrawn Feb. 1, 1849, $712,10

PRINTING AND STATIONERY.

Appropriated for 1848,		$300 00

EXPENDITURES.

To Gilmore & Chase, printing check lists	11,50	
J. G. Cilley, Treasurer's stationery	1,30	
Joseph Marshall, blank books and paper	66,86	
J. O. Adams, printing reports, advertising, &c	143,00	
Keach & Seaver, do check lists, &c	15,25	
C. E. Potter, do blanks and advertising	14,75	
J. C. Emerson & Co. do blanks	45,70	
John H. Goodale, do blanks & advertising	6,75	
		$305 11

Amount overdrawn Feb. 1, 1849, $5,11

ENGINE HOUSES AND WARD ROOMS, LANDS AND BUILDINGS.

Balance undrawn Feb. 1, 1848,	10,00	
Appropriated for 1848,	2,200,00	
		$2,210 00

EXPENDITURES.

To Jeremiah Wheeler, for 120 ft. of land	60,00	
do do moving 3 engine houses	50,00	
J. W. Saunders, building 2 do	2,022,15	
do alterations on do	113,90	
A. O. Colby, plans	6,00	
Geo. F. Judkins, services as building agent	25,00	
		$2,277 05

Amount overdrawn Feb. 1, 1849, $67,05

HILLSBOROUGH CO. TEACHER'S INSTITUTE.

Appropriated for 1848,		75 00

EXPENDITURES

To Peter P. Woodbury, Treasurer	75,00	
		75 00

Appropriated for 1848,		$500 00

EXPENDITURES.

To 326 men, for rations at mster, 50 cents each		163,00	
Expenses do		6,38	
Stark Guards, 30 men, rations $1,00 each		30,00	
do rent of armory		50,00	
City Guards, do		50,00	
do 40 men, rations $1,00 each		40,00	
D. L. Stevens, for rations paid in 1847		139,50	
61 men for rations, 1848, $1,00 each		61,00	
			$539 88
Amount overdrawn Feb. 1, 1849,	$39,88		

COMMONS.

Appropriated for 1848,		$500 00

EXPENDITURES.

To F'k Smythe, for trees and grading,(see his report)	500,00	
		$500 00

FIRE DEPARTMENT.

Appropriated for 1848,		$3,000 00

EXPENDITURES.

To Hook & Ladder Co. No. 1, for services at fires and drills	244,91	
Spike poles	2,92	
Manella rope, and hooks	6,30	
Repairs and shovelling snow	2,57	
Oil and cleaning lamps and torches	1,31	
Horse to draw carriage	11,00	
		$269 01
To Merrimack Engine Co. No. 1, For services at fires and drills	260,60	
Greenough, Jennison & Co., bill 60 caps	67,50	
J. P. Adriance, pump, ropes &c	12,44	
E. H. Richardson, steward	14,31	
do sundries	16,78	
N. Herrick & Co. oil	3,66	
H. G. Lowell, expenses on engine	1,50	
R. Button, setting pump	1,00	
J. C. Wadleigh, labor	1,25	
Eaton & Neal, repairs	4,75	
S. P. Greeley, buckets and badges	13,10	
Hartshorn, Tufts & Co., repairs	4,47	
Hunneman & Co., signal lantern	18,00	
J. P. Fogg, keys and numbers	3,90	
G. A. Brown, pins for badges	34	
		$423 60
Amount carried forward,		$692 61

Amount brought forward,		$692 61
To Machine Shop Engine Co. No. 2, for services at fires and drills		240 80
To Manchester Hose Co. No. 2, for services at fires and drills		16 60
To Bennington Engine Co. No. 3, for services at fires and drills		121 40
To Massabesic Engine Co. No. 4, for services at fires and drills	252,40	
W. Button, repairs on pump	50	
C. W. Cheney, 1-2 cord wood	2,00	
Porter & Searls, oil, &c	11,53	
D. H. Rand, steward	30,00	
Amoskeag M'f Co. repairs and 2 sets hose caps	14,00	
S. P. Greeley, 1-2 gallon n. f. oil	1,00	
Wm. Mills, horse to draw engine	2,10	
G. T. Mixer, repairs on hose and engine	15,05	
Benj. Lane, 5 gallons n. f. oil	15,00	
C. A. Reed, painting	2,50	
Hartshorn, Tufts & Co., brass castings	3,33	
A. McCrillis, repairs	4,43	
Amoskeag M'f Co. do	7,83	
D. H. Rand, do	3,67	
do 1 brass pipe	3,00	
J. S. Kidder & Co., oil	1,34	
India Rubber jackets for 6 leading hosemen	9,00	
do pants do 4 do	6,00	
Fire hats do do	35,00	
25 badges	3,76	
		$423 44
To Torrent Engine Co. No. 5, for services at fires and drills	245,60	
Geo. T. Mixer, repairs	7,00	
S. P. Greeley, 14 belts, and repairs	4,92	
do n. f. oil, 9 qts.	4,50	
1-2 cord wood and sawing	2,62	
A. B. Soule, labor and repairs	2,25	
7 1-4 gallons oil, and oil can	8,69	
2 do n. f. oil	3,50	
2 gallons alcohol, and rope	3,00	
8 hose hooks and broom	1,25	
4 1-2 qts. spt's turpentine	88	
Wm. Mace, labor on engine	5,00	
Steward	30,00	
J. S. Kidder & Co., rope	1,61	
		$320 82
Amount carried forward,		$1,806 67

Amount brought forward,		$1,806 67
To Manchester Engine and Hose Co. No. 6,		
For services at Fires and Drills,		$94 00
To Wm. C. Clarke, Chief Engineer	50 00	
Wm. P. Newell, Assistant Engineer	10 00	
J. T. P. Hunt, " "	10 00	
E. A. Straw, " " 2 years	20 00	
		$90 00
Paid for sundries.		
To S. F. Manahan, opening reservoirs	20 00	
Hartshorn, Tufts & Co., stove pipe	15 06	
W. P. Fogg, lamps and lead pipe	11 43	
McQueston & Dickey, building chimney	5 00	
H. G. Lowell, attending fires	2 50	
A. B. Soule, 33 ft. settees	13 86	
Hadley, Jenness & Co., 165 ft. settees	74 25	
" " 3 office chairs	4 88	
*George A. Brown, stove & pipe	10 83	
		$157 81
Balance undrawn Feb. 1, 1849, $851 52		$2,148 48

INCIDENTAL EXPENSES.

Appropriated for 1848,	$900 00

EXPENDITURES.

To J. F. James, expenses to Concord, to pay interest to Moody Kent	5 23
" expenses to Amherst with pauper bills	1 25
" " to Concord Asylum	1 67
" " " to hire money	1 61
" for paid for recording deeds	2 21
" " witnesses, &c., in Sarah Furber case	97 55
" " Post Office bills	2 35
" " F. Crombie, witness before Road Commisioners	4 25
" " F. G. Stark, for running lines, City Farm	2 00
Gale & Merrill, for hall for ward meeting	10 00
Rodney Kendall, " "	25 00
Charles Cheney, wood in small pox case	4 00
Charles Chase, 36 1-2 days making taxes	73 00
W. W. Baker, personal injury by defect in highway	10 00
W. W. Cochran, damage to person and property, by defect in highway	20 00
Joseph Manning, damage to wagon, by defect in highway	5 00
Amount carried forward,	$265 12

* Transferred from Engine Houses and Ward Room account.

Amount brought forward,	$265,12
To Fisk & Moore, books and stationery for poor children	16,48
L. D. Sherburne, two days perambulating lines	2,00
J. W. Saunders, book case	7,07
F. H. Watson, labor on ward room	1,00
E. Stevens, jr., services of committee to locate school house	9,00
W. L. Lane, postage	1,10
Jeremiah Wheeler, interest on land for engine house	36
E. T. Stevens, correcting check list	5,00
J. G. Cilley, 18 1-2 days making taxes	37,00
" " 2 " taking ratable polls	4,00
" " expenses to Concord to hire money	2,21
" " " " Boston in S. Furber case	5,75
J. G. Cilley, witness in Furber case	1,00
Daniel Clark, time and expenses to Portsmouth in Tamar Garvin case	14,42
Daniel Clark, paid Perkins for serving notices	4,94
" " services and expenses in matter of city charter	6,45
Daniel Clark, services in settling with Shaw	1,00
" " " in Farmer road case	16,00
Joseph M. Rowell, serving notices on the towns of Auburn, Chester and Amherst	11,67
Joseph M. Rowell, conveying Samuel Underhill to House of Correction	88
Robert Means, expenses to Concord to pay interest to J. B. Walker	1,00
Robert Means, cash paid E. Ward	75
" " " " B. Griffin	1,50
" " serving notices on surveyors of highways	2,00
Robert Means, time and expenses arresting John McNab	100,00
Robert Stevens, two days as witness	3,00
F. G. Stark, three " with referees, &c	6,00
Saml. Hall, serving notices	4,22
Archibald Gamble, taking care old Town House	2,50
Wm. Craig, posting notices	75
Willis P. Fogg, lock, tacks, &c	1,30
Samuel Balch burying dogs	1,00
Thos. Hoyt, 2 1-2 days preparing check lists	5,00
Ira Drew, bolts	50
Hartshorn, Tufts & Co, stove and pipe for ward room	9,40
Gilman Whittemore, burying horse and dog	1,33
Leonard Rundlett, expenses in S. Furber case	84,32
Amounts carried forward,	$637,02

Amount brought forward,	$637,02	
To Wilson & Cheney, horse hire	6,13	
S. P. Jackson, damages to person and property by defect in highway	20,00	
W. P. Farmer, witness in the Farmer road case and boundary line of farm	9,00	
W. C. Clarke, in case of Parkhurst vs Brown	2,00	
B. Fittz, expenses to Derry, small pox case	1,50	
Robert Stevens, witness in Farmer road case	2,50	
Samuel Gamble, bier for centre grave yard	2,00	
Joseph M. Rowell, hall for ward meeting	3,00	
Wm. H. Hill & Co., horse hire	7,00	
Robt. Means, expenses to Derry, small pox case	3,00	
Kimball Hall, witness in Proctor road case	1,50	
James & Sherburne, horse hire	5,00	
W. J. Brown, perambulating town lines	7,00	
George W. Morrison, in Farmer road case	10,00	
David P. Perkins, school books	35	
Joseph M. Rowell, expenses to New Bedford, in Parker murder case	14,30	
		$731 30

FOR ABATEMENT OF TAXES.

To D. L. Stevens, for abatements 1847, as follows, viz :

Elijah Hanson	over taxed	2,94	
Concord Rail Road	" "	112,00	
Charles Morrill, blind		2,52	
Thomas Emerson	" "	2,24	
Stephen B. Davis	" "	1,12	
Samuel Weston	" "	5,60	
Ira Russell	road tax	2,00	
Benj. O. Abbott	poll tax	1,68	
John Jacobs	" "	1,68	
Samuel Drew	" "	1,68	
Henry C. Joy	" "	1,68	
James McMellen	" "	1,68	
John Holland	" "	1,68	
Gilman R. Gardner	" "	1,68	
Joseph E. Burpee	" "	1,68	
George L. Bundy	" "	1,68	
Amounts carried forward,		$143,54	$731 30

Amount brought forward, $731 30

FOR ABATEMENT OF TAXES.

Amount brought forward 1847, $143 54

To Gilman H. Kimball for 1846, as follows, viz :

To Ansel H. Annis, poll tax	2 10	
Charles Allsaint	2 10	
Seth Abbott	2 10	
Augustus Austin (minor)	2 10	
Ezra Abbott	2 10	
Hugh Alexander	2 10	
Addison Blancling	2 10	
B. F. Bean	2 10	
Donald Brown	2 10	
Charles Beedle	2 10	
John M. Bartlett	2 10	
D. H. Barton	2 10	
Joseph Blake	2 10	
Charles L. Bradford	2 10	
Norman Brown	2 10	
John Buswell	2 10	
Solomon Butterfield	2 10	
Orlando H. Bagley	2 10	
Nathaniel Bates	2 10	
James Baker	2 10	
John Baker	2 10	
E. T. Barstow	2 10	
Cyrus Barney	2 10	
David Bailey	2 10	
Abel Baxter	2 10	
Richard Bartlett	2 10	
Milton Bartlett	2 10	
Ebenezer Burnham	2 10	
Stephen Baldwin	2 10	
John Bastelle	2 10	
Seth E. Bradley	2 10	
Albert Bailey	2 10	
Samuel Bartlett	2 10	
George Colby	2 10	
Abial Cheney	2 10	
James Childs	2 10	
Senica Colver	2 10	
Horace Chapman	2 10	
Amounts carried forward,	$79 80	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$79,80	$874 84
To J. L. Campbell poll tax	2 10	
William Clark	3 10	
Walter D. Carlton	2 10	
Milo Cleaveland	2 10	
Moody Corless	2 10	
Jacob R. Colby	2 10	
James M. Cummings	2 10	
Harvey Chase (minor)	2 10	
William Crosby	2 10	
John Champlin	2 10	
Ebenezer Clement	2 10	
Charles G. Colby	2 10	
Abner Clogston	2 10	
William Copp	2 10	
John Curtis	2 10	
Joseph L. Cochran	2 10	
George Churchill	2 10	
Nathaniel W. Cheney	2 10	
John L. Chellis	2 10	
Abram Campbell	2 10	
Jason Carr	2 10	
George Cross	2 10	
Otis Chase	2 10	
James M. Cochran	2 10	
David Cilley	2 10	
Warren Carr	2 10	
Daniel Carey	2 10	
L. M. Colburn	2 10	
A. H. Cawley	2 10	
George R. Carlton	2 10	
Hiram Clark	2 10	
H. M. Churchill	2 10	
Jonathan P. Clark	2 10	
B. F. Clark	2 10	
M. G. Clark	2 10	
William G. Clark	2 10	
Benjamin H. Couch	2 10	
Luther Crombie	2 10	
Joshua Cochran	2 10	
Benjamin Cross	2 10	
Gilman Clogston	2 10	
Amounts carried forward,	$165,90	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$165,90	$874 84
E S Dickerman, poll tax	2 10	
James Dinsmore	2 10	
Christy Davis	2 10	
John Dresser	2 10	
Samuel Darrah	2 10	
John G. Durant	2 10	
Gustavas Dow	2 10	
John Duper	2 10	
J E Davis	2 10	
Jacob Davis	2 10	
Edward Davis	2 10	
Moses Drew	2 10	
Albert Dustin	2 10	
Horatio M Dunbar	2 10	
Augustus M Doloff	2 10	
Hoyt Day	2 10	
Sulivan Davis	2 10	
George W Drew	2 10	
Dudley W Dustin	2 10	
Benjamin Davis, minor	2 10	
Wm Drew, taxed twice	2 10	
John Dustin	2 10	
D F Dustin	2 10	
Samuel C Drew	2 10	
Thomas Eastman	2 10	
C G Evans, taxed twice	2 10	
George B Emerson	2 10	
Darius Emerson	2 10	
Moses Emerson	2 10	
Edwin English	2 10	
Charles French	2 10	
Wm B Fuller	2 10	
Orvill Forbush	2 10	
Isaiah Ford	2 10	
John Fanill	2 10	
C S French	2 10	
Joseph Flanders	2 10	
Robert Fulton	2 10	
Horace Folsom	2 10	
Wm H Foster	2 10	
Stephen Farran	2 10	
Amounts carried forward,	$252,00	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$252,00	$874 84
L W Fuller, poll tax	2 10	
James Flanders	2 10	
John Goodwin	2 10	
David W Grimes	2 10	
Charles H Green	2 10	
Loummi Gould	2 10	
Charles P Gilman	2 10	
A Gardner, taxed twice	2 10	
Noah Grant	2 10	
Munroe Gould	2 10	
Richard W Gale	2 10	
Samuel Gould	2 10	
Hiram George	2 10	
Luther C Grant	2 10	
Nelson Gray	2 10	
John Gray	2 10	
Gilman R Gardner	2 10	
N S Gilman	2 10	
Charles Gardner	2 10	
David Goodhue	2 10	
William S Hart	2 10	
Cyrus Ham	2 10	
Henry Harris	2 10	
Abram Hall	2 10	
Horace S Hubbard	2 10	
Benjamin Haywood	2 10	
John W Hartwell	2 10	
George Hunter	2 10	
Ira Harvey	2 10	
Wm H Hubbard	2 10	
John P Holmes	2 10	
E F Hayden	2 10	
James Hogg	2 10	
Harrison H Hall	2 10	
Samuel Huntoon	2 10	
Joseph Harris	2 10	
James M Haynes	2 10	
Willard J Hyland	2 10	
A B Hill	2 10	
William Heselton	2 10	
John Hamblet	2 10	
Amounts carried forward,	$338,10	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward	$338,10	$874 84
To John C. Hackett, poll tax	2 10	
George M. Harvey	2 10	
Nathaniel Hall	2 10	
Isaac Hobbs	2 10	
John Hunt, taxed twice	2 10	
Daniel L. Huckins	2 10	
John Howard	2 10	
Peter Harvey	2 10	
Martin Jocelyn	2 10	
J. N. Jaquith	2 10	
John Jackson (minor)	2 10	
Isaac Johnson	2 10	
W. D. James	2 10	
J. S. Johnson (minor)	2 10	
George James	2 10	
Enoch Jacobs	2 10	
M. B. Kelley	2 10	
Joseph Kendall	2 10	
Jefferson Knowles	2 10	
Albert Kendall	2 10	
Artemas Kittredge	2 10	
Simon Knowles	2 10	
Horace Kinne	2 10	
Samuel Leavitt	2 10	
John Luce	2 10	
John Lambert	2 10	
Albert Linsley	2 10	
Wm. H. Leman	2 10	
Gilman Lowd	2 10	
George Lawrence	2 10	
Alfred LeBarron	2 10	
Moses Loverin	2 10	
Samuel Lang	2 10	
Albert Lawton	2 10	
Darius Lane	2 10	
C. Lord	2 10	
W. Kendrick, taxed twice	2 10	
John Muzzey	2 10	
William H. Merrill	2 10	
James Marsh	2 10	
Harrison Mead	2 10	
Timothy Merrill		
Amounts carried forward,	$426 30	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$426 30	$874 84
Carlos Martin, poll tax,	2 10	
A L Maxfield	2 10	
Alexander McCoy	2 10	
Ira Moody	2 10	
Stephen Mead	2 10	
Orison Melvin	2 10	
E Maltby	2 10	
John O McKean	2 10	
Calvin Martin	2 10	
I A Manning	2 10	
Thomas Mowry	2 10	
Reuben Moor	2 10	
Elias F Merrill	2 10	
L D Montgomery	2 10	
Jason M Merrill	2 10	
A D Merrill	2 10	
Oliver Macy	2 10	
James McCrillis	2 10	
John G McKean	2 10	
David Merrill	2 10	
Wm McLearan	2 10	
James D Marsh	2 10	
John Nute	2 10	
C I H Ness	2 10	
James Newton	2 10	
Charles H Newell	2 10	
Walter Neal	2 10	
E C Nutter	2 10	
H B Osgood	2 10	
William Osgood	2 10	
Abner Osman	2 10	
David Osgood	2 10	
Jewell Peavy	2 10	
Hiram Pressey	2 10	
N P Perkins	2 10	
Woodman Pitman	2 10	
J B Packard	2 10	
James Plummer	2 10	
Joseth C Parker	2 10	
Benjamin Piper, jr	2 10	
Dana Philips	2 10	
Joseph Pillsbury, jr	2 10	
Amounts carried forward.	$514,50	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$514,50	$874 84
Wm T Price, poll tax	2 10	
B C Parkhurst	2 10	
Charles Philips	2 10	
Jeremiah Pulsifer	2 10	
Sylvester C Parsons	2 10	
Daniel Pickering	2 10	
Alpheus Parker	2 10	
Harrison Philbrick	2 10	
Eben Preble	2 10	
William Putman	2 10	
George W Prescott	2 10	
John Plummer	2 10	
George W Quint	2 10	
Elisha Quimby	2 10	
William Rumsell	2 10	
D L Robinson	2 10	
William Robinson	2 10	
Ovid Rolfe	2 10	
Daniel C Rollins	2 10	
Samuel A Richards	2 10	
Daniel Richardson	2 10	
Arthur L Russell	2 10	
Arthur Russell	2 10	
John S Richardson	2 10	
John Rider	2 10	
C T Richardson	2 10	
Wm S Richardson	2 10	
Jonathan Rhoades	2 10	
John Roberts	2 10	
Dudley Ross	2 10	
John Rayno	2 10	
Daniel Scribner	2 10	
Horace Stetson	2 10	
Leonard Smith	2 10	
Uriah Smith	2 10	
Chase Stevens	2 10	
Edwin Stevens	2 10	
Josiah Spalding	2 10	
James Stevens	2 10	
Horace Stevens	2 10	
George Stevens	5 10	
James Scales	2 10	
Amounts carried forward,	$602,70	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$602,70	$874 84
L M Sumner, poll tax	2 10	
Frances C Swane	2 10	
George Spencer	2 10	
Jonathan Smith	2 10	
John Sargent	2 10	
Marston Sanborn	2 10	
Ira Stevens	2 10	
Smith Sherburne	2 10	
Alva Smith	2 10	
Jeremiah Sedgeley	2 10	
Henry F Savage	2 10	
Edward Sanborn	2 10	
John H Simpson	2 10	
Samuel Sawyer	2 10	
Daniel Scribner, 2d	2 10	
Leonard Spear	2 10	
Freeman Seavey	2 10	
George F Spalding	2 10	
James M Stevens	2 10	
Henry Sprout	2 10	
D L Scribner	2 10	
Samuel P Shepherd	2 10	
John N Smith	2 10	
Alfred Seavey	2 10	
G W Sargent	2 10	
Henry Tefft	2 10	
Asa Tuttle	2 10	
Joseph Temple	2 10	
Wm Thomas	2 10	
Wm Thompson	2 10	
Benoni Thompson	2 10	
Tyler Thomas	2 10	
John B Thompson	2 10	
J J Tenney	2 10	
Wm L Talbot	2 10	
John Thresher	2 10	
John W Tuttle	2 10	
Janford Trow	2 10	
George True, minor,	2 10	
Robert Tracy	2 10	
John L Prefren, minor	2 10	
Milo Tucker	2 10	
Amounts carried forward,	$690,90	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$690,90	$874 84
G C Vance, poll tax	2 10	
J P Wadleigh, minor,	2 10	
Ithamer H Watson	2 10	
Jonathan Wells	2 10	
Alva Weeks	2 10	
C H Wentworth	2 10	
J H Winkley	2 10	
Elijah Wheeler	2 10	
George Wetmore	2 10	
Allen Waterman	2 10	
C M Waterman	2 10	
Samuel A Wood	2 10	
Henry Woodbury	2 10	
Charles H Wenslow	2 10	
Taylor Warren	2 10	
Liberty C Wright	2 10	
James Wilkinson	2 10	
Samuel Wells	2 10	
Samuel Woods	2 10	
William Winkley	2 10	
W W Walcott, dead	2 10	
Jesse Worthley, minor	2 10	
Orren T Wheeler	2 10	
John Worth	2 10	
S F Worthen	2 10	
John Whipple	2 10	
Henry Whitman	2 10	
Anson Wood	2 10	
Thomas Wells, minor	2 10	
Timothy H West	2 10	
Edward York	2 10	
John York, minor	2 10	
Lorenzo Young	2 10	
Dudley Young	2 10	
Nathan J Champlin	2 10	
Nathan K Bean	2 10	
John M Abbott	2 10	
Benj Abbott	2 10	
Archibald Mills	2 10	
John Critchett	2 10	
Daniel Clifford	2 10	
Jehoah Tuttle	2 10	
Amounts carried forward,	$779 10	$874 84

ABATEMENT OF TAXES, 1846.

Amounts brought forward,	$779 10	$874 84
Israel Brown, poll tax	1 60	
James Young	1 60	
Wm Holmes	1 60	
James E Bentley	1 60	
Washington Perkins	1 60	
Horace Adams	1 60	
Rodney Mellis, minor	1 60	
Benj D West	1 60	
Volney Fairbanks	1 60	
Elexander Willey	1 60	
Lewis Gilman	1 60	
Jabur L Manta, dead	1 60	
Wm Buchanan	1 60	
Caleb Heath	1 60	
Wm Brown	1 60	
J Proctor, taxed twice	1 60	
John Duffee	1 60	
Reuben G Sawyer, dead	1 60	
James Hall, 3d	1 60	
Wm McQueston, 2d	1 60	
John Griffin, dead	1 60	
John Thompson	1 60	
Josiah Ladd, taxed twice	1 60	
L N Dow, property	2 52	
Charles Morrill, blind	3 15	
Otis Vickery, property	2 51	
G B Swift, taxed twice	3 75	
Warren Page, overtaxed	2 80	
J M Rowell, on J L Ames's goods	7 00	
		$837 63
		$1,712 47

Incidental Expenses,	$731 30	
Abatements, D. L. Stevens, 1847,	$143 54	
do. G. H. Kimball, 1846,	$837 63	
	$1,712 47	

Balance undrawn Feb. 1, 1849, as the abatement of taxes should not be taken from this account $168 70.

Outstanding Town order of 1846, To John Calef	13 00	13 00

CITY DEBT.

Date of Notes.	To whom payable.	When payable.	Indorsements.	Interest unp'd Feb. 1 '49.	Amount.
Nov. 12, 1841.	H. Bartlett,	Nov. 12, 1846,		8 00	400 00
" 17, "	A. Chandler,	Demand,		12 17	1,000 00
" 20, "	M. Kent,	Nov. 20, 1850,		70 00	2,000 00
Dec. 7, "	do.	Dec. 7, 1849,		40 00	1,000 00
Jan. 28, 1842.	M. O. Cilley,	Jan. 28, 1848,		15 00	500 00
Mar. 14, "	H. Bartlett,	Mar. 14, 1817,		3 50	175 00
Apr. 4, "	J. G. Cilley,	Apr. 4, 1846,		20 00	1,000 00
July 1, 1843.	J. Harris,	July 1, 1844,		8 00	200 00
Jan. 20, 1844.	A. Chandler,	Demand,		1 00	600 00
" 20, "	J. C. Head,	do.		1 10	440 00
May 9, "	S. Fish,	May 9, 1846,		45 00	1,000 00
Oct. 18, "	J. B. Walker,	Oct. 18, 1852,		34 00	2,000 00
do.	do.	do. 1853,		34 00	2,000 00
do.	do.	do. 1854,		34 00	2,000 00
June 2, 1845.	do.	June. 2, 1856,		80 00	2,000 00
do.	do.	do. 1857,		80 00	2,000 00
Aug. 16. "	H. T. Adams,	Aug. 16, 1850,		52 40	600 00
Sept. 2, "	Manchester Bank,	Sept. 2, 1846,		125 00	5,000 00
" 9, "	M. Kent,	do. 9, 1853,		75 00	3,000 00
" 23, "	E. Weston,	do. 23, 1850,		20 00	1,000 00
" 30, "	S. Sargent,	do. 30, 1855,		40 00	2,000 00
May 9, 1846.	S. Fish,	May 9, 1847,		45 00	1,000 00
June 27, "	A. Chandler,	June 27, 1847,		9 50	300 00
July 1, "	T. Chandler,	July 1, 1847,		14 00	400 00
Aug. 14, "	A. Runnels,	Aug. 14, 1851,		16 60	600 00
Dec. 31, "	Manchester Bank,	Demand,		10 00	2,000 00
Jan. 11, 1847.	F. G. Stark,	Jan. 11, 1852,		19 00	6,000 00
Mar. 1, "	Amoskeag M'f Co,	Demand,	3,075 23	367 34	4,750 00
May 20, "	Wm. Minot,	do.		37 00	900 00
Dec. 8, "	W. H. Noyes,	June 8, 1848,		35 00	500 00
" 9, "	N. Hunt,	Dec. 9, 1852,		143 00	2,000 00
" 13, "	E. Collins,	do. 13, 1848,		10 00	150 00
do.	J. Dodge,	Demand,		3 45	56 79
do.	J. G. Dodge,	Dec. 13, 1848,		54 33	799 00
" 22, "	E. Adams, 3d,	do. 22, do.		48 62	700 00
Jan. 3, 1848.	S. Chandler,	Jan. 3, 1853,		1 25	250 00
" 6, "	J. Hoyt,	do. 6, 1849,		83 20	1,300 00
" 13, "	D. B. Stearns,	do. 13, 1853,		1 20	400 00
" 22, "	J. Merrill,	Demand,		1 75	500 00
Feb. 3, "	D. B. Stearns,	Feb. 3, 1849,			500 00
Mar. 3, "	J. G. Dodge,	Mar. 3, do.		20 08	365 00
" 30, "	J. Jones,	do. 30, 1853,		25 00	500 00
Apr. 12, "	L. Knowles,	Apr. 12, 1849,		84 00	1,750 00
" 22, "	O. Bailey,	do. 22, do.		46 33	1,000 00
Amounts carried forward.			$3,075 23	$1,873 82	$56,635 79

CITY DEBT.

Date of Notes.	To whom payable.	When payable.	Indorsements.	Interest unp'd Feb. '49.	Amounts.
Amounts	*brought forward,*		3,075 23	1,873 82	56,635 79
May 9, 1848.	T. R. Elliot,	Aug. 9, 1849,		33 75	750,00
do. 11, do.	H'boro' L. of O. F.	May 11, do.		9 10	211,66
do. 15, do.	S. Martin,	do. 15, do.		10 62	250 00
do. 24, do.	J. Gibson,	do. 24, do.		94 30	2,300 00
do. do. do.	Town of Pelham,	do. do. do.		12 30	300 00
July 1, do.	J. Anderson,	July 1, do.		7 00	200 00
do. do. do.	L. A. Evans,	do. do. do.		14 00	400,00
Aug. 1, do.	R. Flanders,	Aug. 1, do.		16 50	550 00
Oct. 31, do.	E. Adams,	Oct. 31, do.		12 00	800,00
Dec. 12, do.	Amoskeag Bank,	June 12, do.		8 00	1,000 00
do. 27, do.	B. Brown,	Dec. 27, do.		1 75	350 00
Jan. 16, 1849.	M. Flanders,	Jan. 16, 1850,		46	200,00
do. 18, do.	H. M. Reid,	do. 18, 1851,		65	325 00
do. 31, do.	Amoskeag Bank,	July 31, 1849,			1,000 00
July 1, 1847.	Certificates of St'k,	do. 1, 1857,		813 86	19,500 00
do. do. do.	do. do.	do. do. 1862,		105 00	3,000 00
do. do. do.	do. do.	do. do. 1867,		434 42	12,500 00
do. do. do.	do. do.	do. do. 1872,		101 92	3,000 00
			$3,075 23	$3,549 45	$103,272 45

Deduct amount paid (indorsements,) 3,075 23

$100,197 22

Add for interest unpaid, Feb. 1, 1849, 3,549 45

$103,746 67

City Property.

City Hall and lot at cost	34,115 00
" Farms at cost, and permanent repairs	11,405 00
" " stock, tools and provisions	2,821 10
Fire Apparatus, reservoirs, lots and houses at cost	10,610 05
Valley, hearse and hearse house	758,00
Old Town House	600 00
Land for Court House	4,750 00
Common Sewers at cost	12,592 44
Salamander Safe	104 00
	$77,755 59

DEBTS DUE THE CITY.

Outstanding Taxes, D. L. Stevens' list, 1847	2,527 57	
" " Robert Means' " 1848	12,054 91	
County of Hillsborough	648 86	
		$15,231 34
		$92,986 93

Amount of City Debt, including interest	$103,746 67	
Deduct city property and debts due the city as above	92,986 93	
Leaves Balance against the city		$10,759 74

C. F. WARREN,
J. F. JAMES,
CHARLES WELLS,
WM. HARTSHORN,
} JOINT STANDING COMMITTEE ON FINANCE.

ERROR on page 8. The outstanding taxes should read, fourteen thousand five hundred and eighty two dollars and forty eight cents.

THE

Overseers of the Poor, of the City of Manchester,

HEREWITH PRESENT THEIR REPORT,

FOR THE YEAR, ENDING FEBRUARY 1, 1849.

RECEIPTS.

Estimated value of stock, tools, provisions, &c. on hand Feb. 1, 1848	2,677,45	
Received of Hillsborough county	1,056,71	
Due from said county	370,91	
" " city for labor on highways in 1847	140,00	
" " " " supporting five paupers one year	200,00	
" " " " wood for City Hall	16,76	
Received of convicts to House of Correction (fines and costs)	30,95	
" for hay, straw, grain and vegetables	1,137,89	
		$5,630 67

EXPENDITURES.

Estimated value of stock, tools, provisions, &c., on hand Feb. 1, 1849		2,821 10
Paid John Crosby, for cow	12,75	
for filing saw	29	
" labor	7,51	
" manure and sand	6,77	
" mustard	27	
" yoke repairs	33	
Wm. Hall's bill	28,32	
for cotton and thread	2,14	
" salt fish	1,34	
" repairing shoes	42	
Lewis Hodge	16	
B. P. Currier	9,05	
for paper	10	
" pins and thimbles	13	
" weighing hay	10	
" combs	10	
" sundries	08	
" thread	65	
" tobacco	50	
" cotton batting	64	
William Laucy	25	
W. P. Fogg	73	
Benjamin Abbott	4,63	
Samuel Dean	3,50	
W. M. P. Union	1,75	
for comb	12	
Isaac Chase	4,50	
W.A. Putney	3,12	
Amount carried forward,	90,25	

Amount brought forward,		$90 25
Paid J. J. Straw	3,00	
repairing clock	1,00	
F. T. Underhill	2,00	
for labor	83	
W. M. P. U's bill	7,37	
for labor and harness	49	
snuff and shoes	46	
Egerton & Howard	6,18	
J. W. Saunders	8,33	
Hartshorn, Tufts & Co.	1,50	
James Silver	5,90	
W. A. Putney	2,15	
Elijah Goodel	10,00	
for sundries	80	
B. F. White	6,40	
Samuel Drew	3,00	
Lewis Bachelder	3,00	
for labor	67	
Robert Gilmore	9,61	
Asa Wentworth	6,58	
for snuff	10	
repairing fork	17	
Jeremiah Abbott	2,60	
W. M. P. Union	7,13	
P. Slater	1,50	
for sundries	12	
Wilson & Weston	99	
for labor	50	
A. Tilton & Co	8,12	
Jane Kelley	2,20	
Jeremiah Wheeler's bill	4,75	
for clothing	50	
Joseph Lambert	10,00	
J. J. Straw	5,25	
Baldwin & Stevens	2,57	
A. McCrellis	8,94	
for sundries	50	
John Randell	13,00	
for labor	1,25	
Mary Millby	1,73	
Robert Gilmore	18,30	
Jeremiah Abbott	7,96	
N. McCrillis	8,78	
C. W. Murch	1,30	
Wm. Laucy	1,00	
Amount carried forward,	$278,78	

Amount brought forward,		$278 78
Paid for nails	25	
Joseph Mitchell	6 00	
for weighing hay	44	
J Abbott	2 60	
B Currier	1 25	
Benj Kinsley	8 75	
for sundries	15	
J B Goodwin	1 00	
Lewis Batchelder	1 50	
Moses Noyes	10 00	
G W Merriam	1 00	
Charles Clough	5 25	
W M P U, No. 6	3 17	
for cloth and books	70	
for weighing hay	1 29	
for paper	18	
W M P U, No. 6	2 81	
J H Moor & Co.	30 42	
Stephen Tilton	18 00	
Congdon & Clark	3 97	
Wilson & Cheney	70 00	
Wilson & Weston	5 00	
for labor	67	
W P Farmer	6 00	
A B Case	27 52	
W M P U, No. 6	65	
J P Adriance & Co	9 83	
Amos Morse	23 50	
sundries	83	
for labor	3 50	
Daniel Manahan	10 00	
H Norcross, & Co	4 91	
for thread	25	
H R Chamberlain	1 65	
Fisk & Moore	57	
George A Buckley	14 00	
Moses Noyes	8 50	
J J Straw	5 50	
Wilson & Cheney	24 50	
J Calef & Co	3 52	
Porter & Searl	6 72	
for clothing	1 50	
Edgerton & Howard	88	
Fisk & Moore	95	
for labor	1 62	
Amount carried forward,		$610 08

Amount brought forward,		$610 08
Paid Isaac Chase	61,16	
J. B. Goodwin	96	
Wm. Hall	8,75	
B. W. Corning	6,42	
E. P. Mack	5,10	
for sundries	53	
C. B. Gleason & Co.	50	
J. Abbott	4,80	
D. Bartlett	68	
Wm. Hall	4,00	
P. McLaughlin	10,50	
for sundries	25	
L. Hastings	32,50	
J. D. Clement	8,00	
for labor	2,00	
" sundries	50	
A. Hatch	1,00	
Lewis Hedge	2,40	
Hartshorn, Tufts & Co.	7,55	
J. H. Moor & Co.	48,26	
G. Marsh	66	
for weighing hay	91	
F. T. Underhill	2,25	
J. Abbott	1,80	
C. Gage	91	
A. McCrillis	42	
Leonard Jackson	7,25	
A. & B. Fitts	16,90	
for sundries	1,07	
J. H. Moor & Co.	13,50	
Congdon & Clark	14,07	
J. E. Wallace	6,16	
E. M. Leavitt & Co.	4,50	
J. P. Adrianee & Co.	3,68	
A. Tilton & Co.	41,74	
Moses Noyes	6,00	
W. P. Fogg	1,22	
Joseph Wilson	4,00	
Farmer & Merrill	43,96	
Francis Reed	7,00	
F. T. Underhill	1,12	
Gilmore & Burton	9,71	
Israel Herrick	18,17	
	$1022,94	

Dr.

To	stock on hand Feb. 1, 1848,	2,677,45
	Bills paid by Supt.	1,022,94
	" " " City	1,097,08
	Interest on ($10,000,) cost of farm	600,00
	Due Superintendent	100,00
		5,497,47
	Balance in favor of farm	350,64
		$5,848,11

Cr.

By produce sold	1,137 87
Received of Hillsboro' County	1,056 71
Due from do.	376 91
do. City for labor on highways in 1847	140 00
do. supporting five paupers 1 year	200 00
do. wood for city hall	16 76
Rec'd of convicts to the house of correction (fines and costs)	30 95
By Stock on hand Feb. 1, 1849	2,821 10
	5,774 32
Add for permanent repairs of the house	73 79
	$5,848 11

The whole number of persons assisted during the year, is 367. Of this number, 202 are foreigners, 165 Americans ; 22 having a settlement in this city, 26 having settlements in some other towns in this State, and 319 have no settlement in any town in this State.

The number of deaths at the Alms House, during the year, is 5, of the following diseases:

Old age,	3
Inflammation of the Bowels,	1
Delirium Tremens,	1

The average number at the Alms House, during the Fall and Winter months, was from 35 to 40. Of this number 30 are foreigners.

It will be obvious to every one, by the number who have made application for relief, and that have been assisted during the year, that the business of managing the affairs of the Alms House and paupers, is every day becoming more difficult and complicated, and requires the utmost vigilance on the part of those to whom this important branch of the city business is intrusted. It has been our aim and endeavor in all cases to relieve the distressed, but not to encourage idleness; although, often times, it has been a difficult question for us to decide, when we are called upon to render assistance, in many cases, to well, able bodied men to all appearances, whether we are really relieving suffering humanity or encouraging idleness and indolence. If we add to the balance in favor of the farm, the sum expended for labor upon the farm for improvements and betterments to the lands, it will increase that sum to $500,00 or $600,00. It is the opinion of competent judges, that this sum is much too low, when we take into consideration the fact that fifty convicts have been sent to the House of Correction during the past year for offences committed within the city, most of whom are healthy, able bodied men, and have labored upon the farm 20 or 30 days each. The greatest number of convicts at the House of Correction, at any one time, was 13. This additional number to the Alms House has increased the expenditures for their support, without receiving any equivalent except their labor upon the farm, mainly for permanent improvements; and should therefore be added to the balance in favor of the farm. About 200 rods of ditches have been cut in the meadow the past year by the convicts, and preparations made to reclaim a part of it.

We recommend that the house on the Davis farm be fitted up for the House of Correction. There can be neither right or justice in putting the unfortunate poor, especially those who have become so by mere ac-

cident, or from causes over which they had no control, together with the criminals who are sentenced to the House of Correction, and there confined to hard labor, as a punishment for crimes committed upon society. The evil influences of so intimate a connection of the paupers and convicts, are too plainly evident to allow it to continue for any considerable length of time. Owing to the improvement of the lands, the increasing quantity of hay produced will necessarily require more barn room than the present. The superintendent has prepared, during the last year, a part of the lumber suitable for a barn 40 by 100 feet, which we consider the proper size.

All of which is respectfully submitted.

J. F. JAMES,
JOSEPH M. ROWELL,
BENJ. F. LOCKE,
F. T. UNDERHILL,
FRANCIS REED,
JAMES EMERSON,
LEVI BATCHELDER,
} Overseers of the Poor.

In Board of Aldermen, Feb. 20, 1849,
Read and accepted, J. S. T. CUSHING, C. C.

In Common Council, Feb. 20, 1849,
Read and accepted, D. HILL, C. C. C.

REPORT OF THE SCHOOL COMMITTEE.

To the Mayor and Aldermen of Manchester :

The duties of the school committee for the past year, have, doubtless, been greater than heretofore, in consequence of the very crowded state of the schools in District No. 2, during the first and second terms, and the establishment of five new schools at the commencement of the third term. The committee has been reduced nearly one half in number by resignations. This has also very materially increased their labors. We believe, however, that the schools were never in a more prosperous condition, than at the present time.

Realizing that the character of our population depends in a great measure upon our schools, we have endeavored to inculcate thorough training, rather than superficial advancement. We have labored to establish a uniform system of teaching, as far as practicable, in all our schools; and also, to infuse life, animation, and interest, into every recitation.

Our attention was very early directed to the character, and great variety of reading books, in our Primary and Middle schools; and realizing the dissatisfaction which a change of books frequently creates, we determined, at first, to make no change; but upon further observation, seeing the inconvenience of teaching from so many different and unsuitable books, and feeling that the schools were suffering materially from this cause, we determined, though reluctantly, to introduce a uniform series of reading books into all these schools; and we feel confident that this change will be highly beneficial, not only to the pupils, but also to parents, though attended at first with some little expense.

In the selection of teachers, we think we have been, generally, very fortunate. We have had occasion to make but few changes during the year, though we have had to supply the places of several who have left of their own accord. We feel great confidence in recommending the great majority of them to our successors in office, feeling that they are

an ornament to our city, and are making the most untiring efforts for the advancement and happiness of our children.

The whole number of *Free Public Schools* in Manchester, at the present time, is twenty nine, besides several very respectable and well attended tuition schools. Districts No. 1, 3, 4, 5, 6, 7, 8 and 9, including the suburbs of the city, have but one school each, varying from six to nine months in the year. Female teachers are employed for the Summer terms, and male for the Winter. The school in No. 1 is rather small, and not so far advanced as the schools in some of the other districts. It is, however, improving. Its teachers have given very good satisfaction the present year. No. 3 is more advanced and probably has more branches taught in it than in any district in the city, except No. 2. We think less branches should be taught in a school of this kind, and more time devoted to scholars of ordinary acquirements. No. 4 appears to be in a prosperous condition. No. 5 is progressing very satisfactorily, though not so far advanced as some other districts. No. 6 is advancing as rapidly as any school in the city, though there are not so many branches taught there, as in several other districts. The teacher for the Winter term, appears to have given entire satisfaction, both to scholars and parents. No. 7 contains too many scholars to be under the instruction of one teacher. We would suggest, for the consideration of this district, the propriety of establishing another school, or of dividing the district. We feel confident that less schooling, with a smaller number of scholars, would be more beneficial. We hope some means will be taken by the voters in this district to overcome this difficulty. The school in No. 8 during the Summer term was very small, but during the Winter it has been much better attended. It contains some very good scholars, who appear to be progressing rapidly. No. 9, though not so far advanced as many, is nevertheless making very commendable progress.

The teachers in these schools have endeavored to be up with all the recent improvements in teaching. Many of the scholars in these schools would be an ornament to our High and Grammar schools, in District No. 2. These schools demand the peculiar attention of the committee, as they are wholly under their supervision. We are of the opinion that they should be visited four times a year; near the beginning, and close of each term.

We have, in district No. 2, including the city proper, ten Primary schools, six Middle, two Miscellaneous, two Grammar, and one High

school. The Infant school, formerly kept on Manchester st., was discontinued at the beginning of the year, and a Primary school established in its place. This was done in consequence of the crowded state of the Primary schools, and of its very local and partial advantages, none being benefitted by it, excepting those in its immediate vicinity. A school was kept on the corner of Pine and Merrimack streets, during a part of the Summer and Fall terms, which has also been discontinued, the room being unsuitable.

The committee saw fit to divide the year into three, instead of four terms, for the purpose of having a long vacation during the month of August. Schools are worth but little during this month, particularly to small children; as many are sick at this season of the year, and others are taken to the surrounding country, or to the seaboard. The first vacation is two weeks, the second four, and the third two. This arrangement, as far as we know, has given very general satisfaction.

During the first and second terms, our Primary and Middle schools were in a very crowded condition, many of them numbering from eighty to one hundred and twenty scholars. But since the establishment of two more Primary and two Middle schools, they are in a very comfortable state, and are now, in our opinion, with but few exceptions, what they should be. Several of them are, doubtless, equal to any of the kind in New England. They are all taught by females.

Our Primary schools are for all children over four years of age, who are not prepared to enter the Middle schools. In these schools are taught Reading, Spelling, Arithmetic, Geography, Abbreviations, Combination of Numbers, Arithmetical Tables, Marks of Punctuation, Singing, the Lord's Prayer, &c. At the commencement of each term, the committee visit these schools, and select such pupils as are qualified for the Middle schools.

In our Middle schools are taught Reading, Spelling, Geography, History of the United States, and Mental Arithmetic. These schools are visited at the beginning of each term; and those found qualified are permitted to enter the Grammar schools.

The school at the Falls, and also the one at Janesville, are taught by females, and are composed of scholars of all grades. This arrangement seems necessary for the accommodation of our citizens who live at too great a distance to send to our Grammar schools.

The teachers in each of our Grammar schools, consist of a male Principal, and two female Assistants. These schools, situated one at

the North, and the other at the South part of the city, are both in a very flourishing condition, having about an equal number of scholars. The North Grammar school has been in operation only a few weeks, but bids fair to become a successful competitor to the South. The course of study in these schools, consists of Reading, Spelling, Mental Arithmetic, Practical Arithmetic, English Grammar, Geography, U. S. History, Physiology, Declamation, and Composition.

The instruction in all the branches taught in these schools, is designed to be very critical, as a preparation for entering the High school. Those wishing to enter the High school from the Grammar schools, or otherwise, have to be examined by the committee, in all cases.

Our High school is under the instruction of a male Principal and two female Assistants. It is in successful operation, though some scholars have found their way into it, who should be, at the present time, in the Grammar schools. We have not seen fit to reduce them to their proper place, knowing the dissatisfaction which would attend such a course. We would earnestly recommend to our successors not to admit any more into this school, who are not amply qualified for the place, both in education, and character. Should the policy be pursued, which has been practiced in time past, our High school would be overrun by those who would be doing much better in our Grammar schools; and the character and efficiency of our High school would be very seriously injured.

The following branches are pursued in this school: Reading and Spelling, Arithmetic, Grammar, Ancient History, Parker's Exercises, Algebra, Watts on the Mind, Botany, Drawing, Milton and Young, Geometry, Astronomy, Natural Philosophy, Plane Trigonometry, Chemistry, Rhetoric, Philosophy of Natural History, Spherical Trigonometry, Surveying, Physiology, Moral Philosophy, Geology, Mineralogy, Logic, Intellectual Philosophy, Political Economy, Butler's Analogy, and the Greek and Latin Languages. Composition and Declamation weekly. The time required to complete the regular course of study in this school, is three years; and this course is considered sufficiently thorough to qualify the student for entering most Colleges in the States.

The Scriptures are read daily in all our schools; and some instructions are given in morals, in singing, and in healthful exercises. A

Writing Master has been employed in the High and Grammar schools, and we would recommend a similar course in future.

Geographical Outline Maps have been purchased for four of the Middle schools, and for both of the Grammar schools; and Outline Anatomical Plates, for the High and Grammar schools, to assist in the study of Physiology. The two Middle schools, recently opened in rooms under the new Grammar school, should be supplied with Geographical Outline Maps, at the beginning of next term.

Notwithstanding the excellency of our schools, their great number and variety, we regret to say that hundreds of children and youth, not only foreigners, but natives of our own, and other States, are not brought under their influence; but are daily strolling about our streets, preparing themselves to live in poverty and disgrace, or to be sent to the penitentiary.

Many have grown too old in ignorance to enter our Primary or Middle schools, without feeling very sensibly their deficiency; so much so as to deter them from ever making the attempt. Many others are anxious to go to the Grammar schools, who are entirely unqualified, and who think themselves too large to enter the Middle schools. Another class are very desirous of attending school, but feel themselves too old to attend the Grammar schools, and are in no way qualified to enter the High school. Another class, of almost all ages from twelve to twenty, are willing to go to any school during the short time they can be spared from their work, but are desirous of attending to Writing, Written Arithmetic, &c., while they are not prepared to enter the Grammar schools, and never can be, in the short time they are permitted to attend school. If such individuals grow up under the present arrangement, they must enter upon the duties of citizens, without a knowledge, even of figures, or of writing.

To obviate these difficulties, with others of equal importance, we most heartily recommend the establishment of a school, to be under the instruction of a competent male teacher, and open for scholars of all ages and qualifications, where all the branches shall be taught, which are now taught in our Primary, Middle, and Grammar schools. This school might, appropriately be called the Accommodation school. Such a school would be of incalculable benefit to the community; and we sincerely hope that measures will be taken for its establishment during the present year.

SCHOOL HOUSES, APPROPRIATIONS, &c.

At the last Annual meeting of School District No. 2, 6000 dollars were raised for the construction of a Grammar school house on Spring street, with rooms in the basement for Primary and Middle schools. This house has been completed, with the exception of a room in the attic, designed for a writing room. This room should be finished as soon as possible. The cost of the house has somewhat exceeded the appropriation, and we doubt not the District will take measures, the present year, to pay up the arrearage.

This building far surpasses, in style and external appearance, any other school house in the city, and reflects much credit upon the building committee. Its internal arrangements, however, particularly the construction of the seats, does not, generally, meet our approbation. We think chairs should have been used instead of benches. The large room in the second story of this house, will seat over two hundred scholars, and is occupied by a Grammar school. The basement is divided into four rooms, two of which are occupied by Primary, and two by Middle schools. After this house was erected, the two small school houses which formerly occupied its site, were removed to the South part of the city. The district will find it necessary, at their next Annual meeting, to take measures to secure a lot for these two houses, or they will be liable to pay rent on the land where they are located. The lot on which they now stand is not engaged for any definite time; and the district is liable to be called upon, any day, to remove them.

Your committee found the High school house in a very bad condition, and immediately took measures to have it papered, painted &c. This house should be occupied entirely by the High school, as this school has no writing room, and no suitable room for its apparatus. Its recitation rooms are also small, and very inconvenient. We hope measures will be taken, at an early day, to provide two school rooms for the two Primary schools which occupy the basement of this house. With these arrangements, the schools in this district would be very well provided for.

In consequence of the great amount of glass broken out of the Park street house, by certain lawless, vicious boys, we have been to

the expense of putting blinds on it; and we feel confident they will be a saving in the end.

In a growing community like our own, appropriations must be made yearly, for the purchase of lots, and for the erection of school houses, &c., or the city must ultimately suffer the consequence, in the ignorance of its inhabitants, and in the punishment of crime. These demands should, therefore, be most cheerfully met.

The appropriation for schools the past year, was very liberal, being 7,500 dollars. In addition to this, $229,50 was received from the State Literary Fund. A larger amount will be necessary for the year to come, as five new schools were put in operation at the beginning of the last term. The appropriation for the year to come, should exceed that of the past by from 1,500 to 2,000 dollars, in order to keep the present number of schools in operation.

On reviewing the labors of the past year, the committee regret that they have not been able to discharge the high responsibilities which have devolved upon them, with more satisfaction to themselves, and with greater benefit to the community. As this responsibility is soon to be assumed by a new board, we would earnestly urge the hearty co-operation of parents and friends, as well as the fostering care of the City Government. No six men can properly discharge the duties of school committee, in a population like our own, without some adequate compensation from the city, or a loss to themselves. The policy of reducing the pay of men of business and talent, who have the charge of our public instruction, is at least, a very questionable policy.

Could parents be made sensible of the benefit which would result from their occasional presence in the school room, they would be induced to find one hour in a month, at least, to spend in this manner. But the committee regret to say, that in all their visiting, they rarely have had the pleasure of meeting any of them there. The occasional visiting of parents and friends imparts a new stimulus, not only to pupils, but to teachers. We should realize that constant teaching is a laborious business, and that monotony in the school room is as enervating as in any other place. It is the duty of parents, of guardians, and of friends, to impress upon the minds of children and youth, the importance of education, of good behavior, and of punctuality;

and to stimulate and encourage them by their occasional presence.

The following table will give some further idea of the present state of our schools.

JAMES HERSEY,
A. M. CHAPIN,
WM. GREY,
EPHRAIM STEVENS, Jr.,
} School Committee.

Schools in District No. 2.

High School.

PRINCIPAL, - - - - J. W. RAY, - - - - Salary, 800 dollars.
ASSISTANTS, { - - - MISS. S. E. GREEN, - - " $6,50 per week.
- - - " C. C. JOHNSON, - - " $6,00 " "

	No. of scholars.	Avr attendance.	Over 14yrs of age.	Under 12 yrs.
1st TERM, - -	97	63	56	9
2d " - - -	111	80	55	4
3d " - -	102	84	76	4

South Grammar School.

PRINCIPAL, - - - A. M. CAVERLY, - - - Salary, 500 dollars.
ASSISTANTS, { MISS CAROLINE EATON, - - - - " $4 per week.
" BETSEY B. SHEPHERD, - - " " "

	No. of scholars.	Avr. attendance.	Over 14 yrs of age.	Under 12 yrs.
1st TERM, - -	197	85	49	69
2d " - - -	197	107	45	57
3d " - -	140	120	45	34

North Grammar School.

PRINCIPAL, - - - MOSES T. BROWN, - - Salary, 400 dollars.
ASSISTANTS, { MISS MARGARET J. ALLISON, - - " $4 per week.
" H. J. BLISS, - - - - - - - " " "

	No. of scholars.	Avr. attendance.	Over 14 yrs of age.	Under 12 yrs.
3d TERM, -	145	102	33	57

SCHOOLS.	TEACHERS.	1st Term. Whole No.	Average No.	Over 14 years.	Under 8 years.	2d Term. Whole No.	Average No.	Over 14 years.	Under 8 years.	3d Term. Whole No.	Average No.	Over 14 years.	Under 8 years.
Middle Schools.													
Park st.	Miss Sarah A Hardy,	78	45	5	9	91	59	5	7	46	35	1	5
Merrimack st.	" Sarah J. Tuck,	69	45	1	4	91	50	3	12	64	48	2	6
Union st.	" Lucy G. Fuller,	82	54	22	3	52	24	9	1	43	27	4	2
Spring st.	" C. S. Bartlett,	64	33	00	7	113	74	9	15	63	51	3	28
" "	" C. T. Nichols,	00	00	00	00	000	00	0	00	54	45	0	8
Park st.	" M. L. Palmer,	00	00	00	00	000	00	0	00	50	30	2	8
Primary Sch's.													
Merrimack st.	Miss M. E. Nichols,	122	65	1	77	102	74	2	62	66	50	1	42
Union st.	" H. G. Lane,	131	69	00	81	92	50	0	61	56	38	0	47
Spring st.	" S. W. Bodwell,	122	73	00	101	110	68	0	99	70	52	0	63
Park st.	" L. A. Brown,	110	70	00	69	126	77	0	95	72	47	8	52
Manchester st.	Mrs. C. A. Caverly,	94	50	00	87	103	72	1	94	65	50	0	55
" "	Miss S. Stevens,	114	59	1	72	124	67	0	82	82	56	1	51
Lowell st.	" C. A. Elliott,	96	53	00	52	103	68	1	57	78	40	2	25
" "	" S. B. Latham,	108	60	1	39	118	62	3	42	50	40	2	20
Park st.	" H. M. Chase,	000	00	00	00	000	00	0	00	84	46	2	43
Spring st.	" S. A. Barker,	000	00	00	00	000	00	0	00	72	45	0	42
Miscellaneous.													
Janesville.	Miss A. A. Manahan,	78	37	3	39	81	50	7	39	72	55	10	21
Falls.	" M. L. Smith,	45	31	5	15	44	28	5	17	37	30	4	12

SCHOOLS OUT OF DISTRICT No. 2.

		SUMMER.				WINTER.				SUM. & WIN. Weeks.	Days.	Weeks.	Days.
District No. 1,	Miss E. B. Stark,	24	20	1	10					16	00		
	Mr. G. P. Moore,					37	27	17	4			12	00
" " 3,	Miss M. D. Andrews,	37	25	2	13					15	00		
	Mr. R. W. Mason,					51	35	20	10			13	4
" " 4,	Miss M. A. Richards,	36	27	2	13					17	00		
	Mr. M. G. Kimball,					34	25	8	8			11	00
" " 5,	Miss M. A. Gault,	31	20	1	12					15	00		
	Mr. J. C. Dyer,					37	30	11	8			11	00
" " 6,	Miss S. G. Gregg,	31	30	4	13					13	00		
	Mr. J. Y. McQueston,					42	38	13	13			12	00
" " 7,	Miss A. A. Manahan,	65	48	0	30					19	00		
	Mr. J. F. Ames,					61	35	11	15			16	00
" " 8,	Miss A. W. Brown,	22	9	4	9					12	00		
	Mr. H. B. Burnham,					32	22	19	6			12	4
" " 9,	Miss Mary A. Hoyt,	34	25	2	17					13	00		
	Mr. E. Stevens, Jr.,					30	22	9	8			12	3

The Teachers of the Primary, Middle and Miscellaneous schools, receive 4 dollars per week, with the exception of the teacher at Janesville, who has received $4,75 per week during the last term. The male teachers out of Dist. No. 2, have received from 22 to 24 dollars per month, and the female, $3,75 per week.

REPORT

Of the Committee on Commons.

The Amoskeag Manufacturing Co., in consideration of one dollar, conveyed by Deed, Jan. 25, 1848, to the City of Manchester, Concord Square; also by another Deed, of the same date, and for the same consideration, conveyed to said City, Tremont and Merrimack Squares. Both conveyances specify, That said city shall never alienate or convey said land to any person or corporation, nor occupy the same with any buildings, or private or public roads, or rail roads, but shall forever keep and maintain the same as public grounds or squares, and keep the same free from all filth, dirt, and rubbish of every kind: That said City shall, within one year, dig up and carry away the stumps on said squares, and fill up the holes, and grade the same to a smooth and level or undulating surface, and sow the same with grass seed, and never permit said squares, or any portion of them, to be ploughed or dug up, except for ornamenting said squares.

The Deed of Concord square specifies, (in addition to the above,) that said City shall, within one year, plant around said square, two rows of Maple and Elm trees, intermingled, including in said rows the trees already there; and shall afterwards re-plant said trees as often as any of them shall die or be broken; and set on said square and around the reservoir in the same, such other trees and shrubs as good taste and culture may require. That said City shall make suitable gravel walks around said square, between said rows of trees, and across said square, in such directions as the foot travel of the citizens may require, and maintain the same, together with the reservoir, free from all obstructions or rubbish whatever; and that said City shall, within three years, remove the fence around said Concord square, and erect, and hereafter maintain, an iron fence of a handsome pattern; making

in said fence, four large gates at the places where gates now are, and suitable openings for the ingress and egress of the citizens. The Deed of Merrimack and Tremont squares, specifies that within one year, the bank on the pond in Merrimack square, shall be smoothed off and graded and sown with grass seed, and that two rows of Maple and Elm trees intermingled, be planted on the north, west, and south sides; and shall afterwards be re-planted as often as any of them may die or be broken down.

That said City shall, from time to time, as the citizens may require, make suitable graveled walks within and around Tremont and Merrimack squares, and maintain the same, together with the pond on said Merrimack square, free from all dirt, filth, obstructions, or rubbish whatever. That said City shall, within five years, remove the fence now around Merrimack square, and erect and hereafter maintain an iron fence, of a handsome pattern, in place of the same; and henceforth maintain around Tremont square, a handsome and substantial fence, either of wood or iron; and make in each and all of said fences, around both of said squares, suitable gates and openings for the ingress and egress of the citizens. These Deeds were accepted by the City Council; and May last an appropriation made for the improvement of said Commons, and the joint standing Committee on Commons, authorized to spend it in such manner as they should deem proper. The amount expended by the Committee, as per bills and receipts rendered the City, is $561,23

Amount received of City Treasurer,	$500,00
do. do. of sundry persons for wood, timber, grass, &c.	61,23
As per receipts rendered City,	$561,23

The whole expenditure has been made under the entire supervision of the Committee, in setting trees upon Concord, Tremont and Merrimack squares, grading, grassing, constructing gravel walks, and repairing fences, gates, &c., on Concord and Merrimack squares; and in such manner as to meet all the conditions of the Deeds for the present. The Committee can but express their gratification at the promptness of the citizens, generally, in observing the rules and regulations established for the protection and preservation of our Commons; all seeming desirous to make them an ornament to our City, instead of a *nuisance*, as they formerly were. A small annual appro-

priation, with what may be realized from grass growing on the Commons, will be all that will be necessary, with proper care, to make our Public Squares what no city in the country, of our age and size, can boast of.

EBEN'R KNOWLTON,
EBEN. C. FOSTER,
FRED'K SMYTH,
RETYRE MITCHELL,
ISAAC HUSE,
} Joint Standing Committee on Commons.

In Common Council, Feb. 27, 1849,
Read and accepted. D. HILL, *C. C. C.*

In Board of Aldermen, Feb. 27, 1849,
Read and accepted. J. S. T. CUSHING, *C. C.*

ENGINEER'S REPORT.

To the Hon. Mayor and Aldermen.

GENTLEMEN:—The Report of the Chief Engineer of the Fire Department, for the current year, is necessarily brief. The condition of the Fire Apparatus belonging to the City, is substantially the same as last year, and I refer to last year's Report.

The City has furnished two new Engine Houses---one on Chesnut street, for Massabesic Engine Co. No. 4, and one on Manchester street, for Torrent Engine Co. No. 5, and the Hook and Ladder Co. No. 1. A new Carriage has also been obtained for the Hook and Ladder Co.

The whole Fire Department has proved itself to be in good and efficient working condition, at every fire during the past year.

February, 1849. WM. C. CLARKE, Chief Engineer.

TO PERSONS HAVING CLAIMS AGAINST THE CITY.

It is very desirable that bills presented for payment, should specify for what the articles sold were for; and when for labor, where it was performed—with proper dates—and approved by the person or persons contracting the same, and then presented to the City Clerk on or before the 24th day of each month.

Bills allowed monthly, are payable at the City Treasurer's office on the first day of each month, unless the first day should come on Sunday.

If Persons would be more careful in specifying particulars in their bills, it would enable the Finance Committee to prepare the Annual Report with less trouble.

J. S. T. CUSHING, City Clerk.

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